FINAL ISSUE.

GOVERNMENT OF BIHAR

FINANCE DEPARTMENT

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1937-38

SUPERINTENDENT, GOVERNMENT PRINTING,
BIHAR, PATNA.
1937.

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TABLE OF CONTENTS.

In the summaries which precede the detailed accounts

Minor heads are printed thus	**MINOR HEADS.**
Sub-heads " " "	SUB-HEADS.
Primary units " " "	**Primary units.**

THE FIGURES FOR ACCOUNTS 1935-36 ARE FOR THE PROVINCE OF BIHAR AND ORISSA. ALL OTHER FIGURES ARE FOR THE PROVINCE OF BIHAR.

In pursuance of the provisions of sub-section (1) of section 80 of the Government of India Act, 1935, I, Ma Garnier Hallett, Governor of Bihar, hereby authenticate the following schedule of expenditure in respect of financial year 1937-38, which specifies—

(a) the grants made by the Bihar Legislative Assembly, and

(b) the sums required to meet the expenditure charged on the revenues of the province.

Schedule of expenditure.

Grant no.	Grant Appropriation no.	Service to which the Grant / Grant Appropriation relates.	Grants made by the Bihar Legislative Assembly.	Sums required to meet expenditure charged on the revenues of the province.	Total.	Remarks.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
1	1	General Administration ..	52,47,160	18,35,419	70,82,579	
2	2	Land Revenue ..	11,86,824	18,920	12,05,744	
3	3	Provincial Excise ..	12,98,600	..	12,98,600	
4	4	Stamps	1,89,350	..	1,89,350	
5	5	Forest	4,13,466	1,69,589	5,83,055	
6	6	Registration	5,74,747	..	5,74,747	
7	7	Irrigation	11,16,572	11,62,909	22,79,481	
8	8	Administration of Justice	23,60,660	13,51,160	37,11,820	
9	9	Jails and Convict Settlements.	16,59,228	1,10,620	17,69,848	
10	10	Police	71,12,583	7,59,127	78,71,710	
11	11	Scientific Departments ..	30,375	..	30,375	
12	12	Education	69,08,887	2,22,713	71,31,600	
13	13	Medical	19,34,592	3,60,563	22,95,155	
14	14	Public Health ..	12,61,656	1,07,850	13,69,506	
15	15	Agriculture	8,42,710	54,450	8,97,160	
16	16	Veterinary	4,31,346	73,291	5,04,637	
17	17	Co-operative Credit ..	3,30,522	31,505	3,62,027	
18	18	Industries	9,06,575	35,700	9,42,275	
19	19	Miscellaneous Departments	1,39,130	..	1,39,130	
20	20	Civil Works	37,64,526	1,54,398	39,18,924	
21	21	Public Works Common Establishment, Tools and Plant.	11,42,883	4,00,550	15,43,433	
22	22	Famine Relief ..	48,000	..	48,000	
23	23	Pensions	28,53,446	11,75,100	40,28,546	
24	24	Stationery and Printing ..	7,96,663	29,650	8,26,313	
		Carried over ..	4,25,50,501	80,53,514	5,06,04,015	

Grant no.	Grant Appropriation no.	Service to which the Grant/Grant Appropriation relates.	Grants made by the Bihar Legislative Assembly.	Sums required to meet expenditure charged on the revenues of the province.	Total.	Remarks.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
		Brought forward ..	4,25,50,501	80,53,514	5,06,04,015	
25	25	Miscellaneous ..	1,19,139	..	1,19,139	
26	26	Extraordinary charges ..	(*a*)	..	..	(*a*) (*i*) Gross demand Rs. 41,87,840 (*ii*) *Deduct* amount transferred to the Deposit Account of the balance of the fund for restoration of earthquake damage transferred from the Central Government Rs. 41,87,840. (*iii*) Net demand *Nil.*
27	27	Civil Works not charged to Revenue.	12,23,572	34,514	12,58,086	
28	28	Loans and Advances bearing interest.	11,61,590	..	11,61,590	
29	29	Interest-free advances ..	2,16,000	..	2,16,000	
	30	Interest on debt and other obligations.	..	5,52,282	5,52,282	
		Total Expenditure ..	4,52,70,802	86,40,310	5,39,11,112	

PATNA:
22nd September 1937.

M. G. HALLETT,
Governor of Bihar.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS

The figures for accounts 1935-36 are for the province of Bihar and Orissa. All other figures are for th province of Bihar.

[In thousands of rupees except Accounts.]

Major Heads.	Page of detailed estimates.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
1	2	3	4	5	6
	Page.	Trs.	Trs.	Trs.	Rs.
A—Principal heads of Revenues—					
I.—Customs ...	13	13,47	...	...	...
IV.—Taxes on Income other than Corporation tax ...	13	...	...	73	115
V.—Salt ...	13	9	27	63	50,600
VII.—Land Revenue ...	13	1,35,56	1,36,20	1,38,48	1,78,92,943
VIII.—Provincial Excise ...	14	1,17,00	1,16,25	1,21,74	1,43,73,215
IX.—Stamps ...	16	1,00,75	97,50	1,03,50	1,16,98,695
X.—Forest ...	17	6,25	5,56	6.08	7,32,467
XI.—Registration ...	18	13,00	12,50	12,58	14,50,378
XII.—Receipts under Motor Vehicles Taxation Act ...	19	27	28	26	32,335
XIII—Other taxes and duties ...	19	...	...	...	
C—Irrigation, Navigation, Embankments and Drainage works					
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.(a)	19	20,84	21,21	19,58	21,52,762
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	19	1,04	1,06	85	1,17,524
E—Debt Services—					
XX.—Interest ...	19	19,13	6,92	7,76	6,16,809
F—Civil Administration—					
XXI.—Administration of Justice ...	20	4,02	3,97	4,10	4,09,562
XXII.—Jails and Convict Settlements ...	21	5,56	5,31	3,84	5,81,004
XXIII.—Police ...	22	10,23	1,80	1,85	1,96,323
XXIV.—Ports and Pilotage ...	23	...	...	...	3,570
XXVI.—Education ...	23	6,07	6,21	6,06	7,46,902
XXVII.—Medical ...	24	3,11	3,21	2,10	2,24,038
XXVIII.—Public Health ...	25	2,52	2,02	1,97	2,36,940
XXIX.—Agriculture ...	25	3,57	2,13	1,93	1,85,530
XXX.—Veterinary ...	27	1,91	1,86	2,12	1,75,4[illegible]
XXXI.—Co-operative Credit ...	27	1,21	97	8	13,710
XXXII.—Industries ...	28	3,94	3,84	3,53	3,32,121
XXXVI.—Miscellaneous Departments ...	28	1,29	1,69	1,02	2,271
H—Civil works and miscellaneous Public Improvements—					
XXXIX.—Civil Works ...	28	7,96	10,47	10,42	10,61,932
J—Miscellaneous—					
XLIII.—Transfers from Bihar Famine Relief Fund ...	28	20	...	...	1
XLIV.—Receipts in aid of Superannuation ...	29	2,07	1,48	2,08	1,08,721
XLV.—Stationery and Printing ...	29	2,73	3,78	3,39	2,81,8[illegible]
XLVI.—Miscellaneous ...	30	11,36	4,47	3,56	3,69,142
L—Contributions and Miscellaneous adjustments between Central and Provincial Governments.					
L.—Miscellaneous adjustments between the Central and Provincial Governments.	31	...	11,75	10,00	11,1[illegible],000
M—Extraordinary items—					
LI.—Extraordinary Receipts ...	31	...	...	...	3[illegible]
TOTAL REVENUE ...		4,95,15	4,62,71	4,70,24	5,51,65,284
Carried over ...		4,95,15	4,62,71	4,70,24	5,51,65,284

(a) The net Irrigation receipts after deducting "Working Expenses" (which includes the irrigation *pro rata* share of the common est blishment of the Public Works Department) are shown here.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS—*concld.*

[In thousands of rupees except Accounts.]

MAJOR HEADS.	Page of detailed estimates.	**Budget Estimate, 1937-38.**	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
1	2	3	4	5	6
	Page.	TRS.	TRS.	TRS.	RS.
Brought forward ...	...	4,95,15	4,62,71	4,70,24	5,51,65,284
O—UNFUNDED DEBT	262	25,16	...	...	...
P—DEPOSITS AND ADVANCES	262	4,94,16	1,35,77	57,91	85,79,269
R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ...	32	22,98	25,91	17,42	17,06,800
S—REMITTANCE	262	1,24,04	...	...	...
TOTAL—RECEIPTS OTHER THAN REVENUE ...		6,66,34	1,61,68	75,33	1,02,86,069
TOTAL RECEIPTS ...		11,61,49	6,24,39	5,45,57	6,54,51,353
OPENING BALANCE		1,23,03	70,91	61,12	46,83,838
GRAND TOTAL ...		12,84,52	6,95,30	6,06,69	7,01,35,191

GENERAL ABSTRACT OF EXPENDITURE.

The figures for accounts, 1935-36 are for the province of Bihar and Orissa. All other figures are for Biha

[In thousands of rupees.]

MAJOR HEADS. (1)	Budget Estimate, 1937-38. (2)	Grant on account, 1937-38. (3)	Revised Estimate, 1936-37. (4)	Budget Estimate, 1936-37. (5)	Accounts, 1935-36 (6)
	TRS.	TRS.	TRS.	TRS.	TRS.
A—Direct Demands on the Revenue—					
5.—Salt	...	...	...	...	
7.—Land Revenue	12,06	6,27	12,08	11,61	14,7
8.—Provincial Excise	12,99	6,95	12,89	13,06	17,06
9.—Stamps	1,89	94	1,87	1,86	2,05
10.—Forest	5,83	2,65	5,60	5,49	7,98
11.—Registration	5,75	2,79	5,58	5,50	6,44
12.—Charges on account of Motor Vehicles Taxation Acts	26 (38,76)	14	27	24	37
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage works—					
XVII.—Irrigation Working Expenses	...	4,10	...	...	...
17.—Interest on Irrigation Works for which Capital Accounts are kept ...	11,50	...	11,50	11,48	20,34
18.—Irrigation Revenue Account—Other Revenue Expenditure financed from ordinary revenues.	3,83	2,38	1,52	1,23	3,[illegible]
19.—Irrigation Capital Account—Construction of Irrigation, Navigation, Embankment and Drainage Works charged to revenue.	... (15,33)	...	...	...	–
E—Debt services—					
22.—Interest on ordinary Debt and other obligations	5,52	...	5,77	5,85	4,4
23.—Appropriation for Reduction or Avoidance of debt	...	...	...	10,51	5,71
F—Civil Administration—					
25.—General Administration	70,83	29,16	65,59	64,16	75,0
27.—Administration of Justice	37,12	18,23	36,98	35,82	40,4
28.—Jails and Convict Settlements	17,70	9,05	18,21	16,80	19,4
29.—Police	78,72	38,91	[illegible]	71,95	84,[illegible]
30.—Ports and Pilotage	...	...	...	...	1
36.—Scientific Departments...	30	16	33	35	3
37.—Education	71,32	36,41	68,42	70,45	85,2
38.—Medical	22,95	10,64	22,19	22,02	26,2
39.—Public Health	14,14	6,47	10,95	11,79	12,70
40.—Agriculture	8,97	4,04	10,38	6,91	4,81
41.—Veterinary	5,05	2,29	4,69	5,01	5,3
42.—Co-operative credit	3,62	1,77	3,69	2,97	3,5
43.—Industries	9,42	4,34	8,97	8,75	9,8
44.—Aviation	...	...	...	...	...
47.—Miscellaneous Departments	1,13 (341,27)	53	1,28	1,09	3
H—Civil Works and Miscellaneous Public improvements—					
50.—Civil Works	50,88	27,93	46,24	48,34	51,9
J—Miscellaneous—					
54.—Famine Relief	48	33	65	48	1,0
55.—Superannuation Allowances and Pensions	38,76	11,75	34,45	34,29	40,3
55A.—Commutation of pensions financed from ordinary revenues	2,87	...	2,70	3,05	...
56 —Stationery and Printing	8,26	3,96	8,89	7,95	8,1
57.—Miscellaneous	1,19	59	6,92	2,66	4,31
L—Contributionary and Miscellaneous Adjustments between Central and Provincial Govts.—					
62.—Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...
M—Extraordinary items—					
63.—Extraordinary charges	...	...	8	7	
Expenditure in England	...	11,19	...	...	...
TOTAL—EXPENDITURE CHARGED TO REVENUE ...	5,03,34	2,43,97	4,81,08	4,81,73	5,58,[illegible]

GENERAL ABSTRACT OF EXPENDITURE.

[In thousands of rupees.]

MAJOR HEADS. (1)	Budget Estimate, 1937-38. (2)	Grant on account, 1937-38. (3)	Revised Estimate, 1936-37. (4)	Budget Estimate, 1936-37. (5)	Accounts, 1935-36. (6)
	TRS.	TRS.	TRS.	TRS.	TRS.
Brought forward ...	5,03,34	2,43,97	4,81,08	4,81,73	5,58,76
. H.—Civil Works and Miscellaneous Public Improvements not charged to revenue—					
3.—CONSTRUCTION OF IRRIGATION, ETC., WORKS NOT CHARGED TO REVENUE ...	...	8	...	...	1
. J.—Miscellaneous Capital Account not charged to revenue—					
1.—CIVIL WORKS NOT CHARGED TO REVENUE	12,58	6,86	21,21	21,07	16,88
2.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE	28	15	71	69	84
3.—PAYMENTS OF COMMUTED VALUE OF PENSIONS	—1,27	1,35	—1,23	—1,27	1,72
5.—PAYMENTS TO RETRENCHED PERSONNEL	—7	...	—2	—1	—1
TOTAL—EXPENDITURE NOT CHARGED TO REVENUE ...	11,52	8,44	20,67	20,48	19,44
—UNFUNDED DEBT	13,39	...	...	...	...
—DEPOSITS AND ADVANCES	5,32,84	1,08	1,03,21	39,17	33,38
—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT	11,62	6,88	12,83	6,21	18,86
—REMITTANCES	1,24,77	...	...	...	...
TOTAL—DEBT DEPOSIT, ETC., HEADS ...	6,82,62	7,96	1,16,04	45,38	52,24
RESERVE FOR UNFORESEEN	...	...	...	5,00	...
TOTAL—EXPENDITURE ...	11,97,48	2,60,37	6,17,79	5,52,59	6,30,44
CLOSING BALANCE	87,04	...	75,01	54,10	70,91
GRAND TOTAL ...	12,84,52	...	(a) 6,92,80	6,06,69	7,01,35
PROVINCIAL SURPLUS ...	...	...	410	...	...
PROVINCIAL DEFICIT ...	35,99	...	...	7,02	...

(a) Excluding 250 transferred to Orissa (Rural Development grant share) outside accounts.

5,03 34
11 52
14 86

Classification of opening and closing balances.

[IN THOUSANDS OF RUPEES.]

Year 1935-36 (Actuals).	Opening balance.	Closing balance.	Net increase or decrease during the year.
Ordinary balance	19,97	29,68	+9,71
Famine Relief Fund	18,17	19,42	+1,25
Subventions from Central Road Development Account ...	8,43	10,04	+1,61
Grants from Imperial Council of Agricultural Research ...	3	7	+4
Other grants from the Central Government	24	(a) 11,70	+11,46
TOTAL ...	46,84	70,91	+24,07

Year 1936-37 (Estimate).	Opening balance.	Closing balance.	Net increase or decrease during the year.
Ordinary balance	29,68	1,64	−28,04
Famine Relief Fund	19,42	12,87	−6,55
Bihar Famine Relief Fund	...	...	...
Subventions from Central Road Development Account ...	10,04	11,87	+1,83
Grants from Imperial Council of Agricultural Research ...	7	14	+7
Fund for reconstruction of earthquake damage ...	...	44,25	+44,25
Other grants from the Central Government	(a) 11,70	4,24	−7,46
TOTAL ...	70,91	75,01	+4,10

(a) Including 2,50 Orissa's share.

[IN THOUSANDS OF RUPEES.]

Year 1937-38 (Estimate).	Opening balance.	Closing balance.	Net increase or decrease during the year.
(1) Ordinary balance (b)	42,53	34,18	−8,35
(2) Unfunded debt— State Provident Funds	...	11,77	+11,77
(3) Deposits and advances— (i) Funds available for expenditure for specified purposes— Famine Fund Deposit Account	20,00	20,00	...
Bihar Famine Relief Fund	...	...	...
Pension Equalization Fund	...	2,45	+2,45
Subventions from Central Road Development Account ...	11,87	11,78	−9
Grants from Imperial Council of Agricultural Research ...	14	14	...
Funds for reconstruction of earthquake damage ...	44,25	1,74	−42,51
Other grants from the Central Government	4,24	1,94	−2,30
Suspense	...	28	+28
(ii) Funds in the custody of the Provincial Government ...	...	3,49	+3,49
(4) Remittances	...	−73	−73
TOTAL ...	(c) 1,23,03	87,04	−35,99

(b) Including 10,00 on account of minimum balance with the Reserve Bank and 11,00 on account of normal treasury balance.

(c) The opening balance of 1937-38 exceeds the closing balance of 1936-37 by 48,02. This difference has been explained in paragraph 3 of the Financial Statement.

GENERAL ABSTRACT OF EXPENDITURE.

[In thousands of rupees.]

Showing Voted and Charged separately.

Major heads.	Page of detailed estimates.	Budget Estimate, 1937-38.			Revised Estimate, 1936-37.		
		Voted.	Charged.	Total.	Voted.	Charged.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		TRS.	TRS.	TRS.	TRS.	TRS.	TRS.
5.—Salt	33	...	...	...	...	...	...
7.—Land Revenue	33	11,87	19	12,06	11,77	31	12,08
8.—Provincial Excise	48	12,99	...	12,99	12,89	...	12,89
9.—Stamps	51	1,89	...	1,89	1,87	...	1,87
10.—Forest	52	4,13	1,70	5,83	3,94	1,66	5,60
11.—Registration	57	5,75	...	5,75	5,58	...	5,58
12.—Charges on account of motor vehicles Taxation Act.	60	26	...	26	27	...	27
17.—Interest on Irrigation—Works for which Capital Accounts are kept.	60	...	11,50	11,50	...	11,50	11,50
18.—Other Revenue Expenditure financed from ordinary revenues.	60	3,66	17	3,83	1,47	5	1,52
18(1).—Other Revenue Expenditure financed from Famine Insurance Grants.	60	...	...	...	...	...	...
19.—Construction of Irrigation, Embankment and Drainage Works.	60	...	...	...	...	...	...
22.—Interest on ordinary debt and other obligations.	62	...	5,52	5,52	...	5,77	5,77
23.—Appropriation for reduction or avoidance of debt.	62	...	...	...	...	...	...
25.—General Administration	63	52,47	18,36	70,83	49,65	15,94	65,59
27.—Administration of Justice ...	92	23,61	13,51	37,12	27,77	9,21	36,98
28.—Jails and Convict Settlements ...	100	16,59	1,11	17,70	17,16	1,05	18,21
29.—Police	109	71,13	7,59	78,72	64,78	7,61	72,39
30.—Ports and Pilotage	127	...	...	...	...	...	...
36.—Scientific Departments	127	30	...	30	33	...	33
37.—Education	129	69,09	2,23	71,32	66,03	2,39	68,42
38.—Medical	153	19,35	3,60	22,95	18,54	3,65	22,19
39.—Public Health	170	12,89	1,25	14,14	10,03	92	10,95
40.—Agriculture	180	8,42	55	8,97	9,66	72	10,38
41.—Veterinary	190	4,32	73	5,05	4,16	53	4,69
42.—Co-operative Societies	196	3,31	31	3,62	3,37	32	3,69
43.—Industries	199	9,06	36	9,42	8,66	31	8,97
44.—Aviation	216	...	...	...	...	...	...
47.—Miscellaneous Departments ...	216	1,13	...	1,13	1,28	...	1,28
50.—Civil Works	219	46,08	4,80	50,88	43,14	3,10	46,24
54.—Famine Relief	221	48	...	48	65	...	65
55.—Superannuation Allowances and Pensions.	222	27,53	11,23	38,76	24,60	9,85	34,45
55A.—Commutation of pensions financed from ordinary revenues.	222	1,95	92	2,87	1,85	85	2,70
56.—Stationery and Printing ...	226	7,97	29	8,26	8,74	15	8,89
57.—Miscellaneous...	239	1,19	...	1,19	6,71	21	6,92
62.—Miscellaneous adjustment between the Central Government and the Provincial Government.	...	...	...	...	...	...	...
63.—Extraordinary charges ...	242	...	...	...	8	...	8
TOTAL EXPENDITURE CHARGED TO REVENUE.	...	4,17,42	85,92	5,03,34	4,04,98	76,10	4,81,08

GENERAL ABSTRACT OF EXPENDITURE—*contd.*

[In thousands of ru

Showing Voted and Charged separately.

MAJOR HEADS.	Page of detailed estimates.	Budget Estimate, 1937-38.			Revised Estimate, 1936-37.		
		Voted.	Charged.	Total.	Voted.	Charged.	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		TRS.	TRS.	TRS.	TRS.	TRS.	TRS.
Brought forward ...	...	4,17,42	85,92	5,03,34	4,04,98	76,10	4,8
68.—CONSTRUCTION OF IRRIGATION, ETC., WORKS—NOT CHARGED TO REVENUE.	61	...	...	...	...	...	...
81.—CIVIL WORKS—NOT CHARGED TO REVENUE	245	12,24	34	12,58	21,00	21	21,
82.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	61	21	7	28	63	8	[illegible]
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS.	245	—89	—38	—1,27	—86	—37	—1,2
85—PAYMENTS TO RETRENCHED PERSONNEL	245	—5	—2	—7	...	—2	[illegible]
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	...	11,51	1	11,52	20,77	—10	20,67
O.—UNFUNDED DEBT	263	...	(a) 13,39	13,39	...	...	...
P.—DEPOSITS AND ADVANCES	263	2,16	(a) 5,30,68	5,32,84	...	1,03.21	1,03,
R.—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	247	11,62	...	11,62	12,83	...	12,
S.—REMITTANCES	263	...	(a) 1,24,77	1,24,77	...	...	...
TOTAL—DEBT DEPOSITS, ETC. ...	...	13,78	(a) 6,68,84	6,82,62	12,83	1,03,21	1,16,
RESERVE FOR UNFORESEEN	...	...	...	...	...	...	...
TOTAL EXPENDITURE ...	...	4,42,71	7,54,77	11,97,48	4,38,58	1,79,21	6,17,
CLOSING BALANCE ...	...	...	...	87,04	...	...	75
GRAND TOTAL ...	...	...	...	12,84,52	...	...	6,9
PROVINCIAL { SURPLUS ...	...	...	...	...	...	...	[illegible]
PROVINCIAL { DEFICIT ...	...	...	...	35,99	...	...	...

GENERAL ABSTRACT OF EXPENDITURE—*contd.*

[In thousands of rupees except Accounts

Showing Voted and Charged separately.

MAJOR HEADS.	Page of detailed estimates.	Budget Estimate, 1936-37.			Accounts, 1935-36.		
		Voted.	Charged.	Total.	Voted.	Charged	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		TRS.	TRS.	TRS.	Rs.	Rs.	Rs.
5.—SALT	33	...	...	...	903	...	903
7.—LAND REVENUE	33	11,29	32	11,61	13,99,485	72,016	14,71,501
8.—PROVINCIAL EXCISE	48	13,06	...	13,06	16,86,354	19,205	17,05,559
9.—STAMPS	51	1,86	...	1,86	2,04,948	199	2,05,147
10.—FOREST	52	3,70	1,79	5,49	5,17,162	2,80,524	7,97,686
11.—REGISTRATION	57	5,50	...	5,50	6,43,643	275	6,43,918
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.	60	24	...	24	30,918	...	30,918
17.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	60	...	11,48	11,48	...	20,34,169	20,34,169
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.	60	1,19	4	1,23	3,24,048	41,373	3,65,421
18(1).—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.	60	...	...	...	...	...	...
19.—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS.	60	...	...	...	—1,379	1	—1,378
22.—INTEREST ON ORDINARY DEBT AND OTHER OBLIGATIONS.	62	...	5,85	5,85	...	4,46,244	4,46,244
23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	62	...	10,51	10,51	...	5,78,759	5,78,759
[illegible]ISTRATION	63	48,36	15,80	64,16	56,04,242	18,96,382	75,00,624
27.—ADMINISTRATION OF JUSTICE ...	92	27,06	87,6	35,82	31,72,484	8,68,600	40,41,084
28.—JAILS AND CONVICT SETTLEMENTS ...	100	15,66	1,14	16,80	18,22,293	1,25,728	19,48,021
29.—POLICE	109	64,69	7,26	71,95	75,03,353	9,87,270	84,90,623
30.—PORTS AND PILOTAGE	127	...	...	...	2,788	...	2,788
36.—SCIENTIFIC DEPARTMENTS	127	35	...	35	33,714	...	33,714
37.—EDUCATION	129	68,17	2,28	70,45	80,97,503	4,23,750	85,21,253
38.—MEDICAL	153	18,59	3,43	22,02	22,27,815	3,99,317	26,27,132
39.—PUBLIC HEALTH	170	10,69	1,10	11,79	11,85,147	93,668	12,78,815
40.—AGRICULTURE	180	6,12	79	6,91	5,99,886	81,209	6,81,095
41.—VETERINARY	190	4,51	50	5,01	4,51,059	59,119	5,10,178
42.—CO-OPERATIVE CREDIT	196	2,64	33	2,97	3,21,090	32,380	3,53,470
43.—INDUSTRIES	199	8,41	34	8,75	9,45,197	39,239	9,84,436
44.—AVIATION	216	...	...	...	50	...	50
47.—MISCELLANEOUS DEPARTMENTS ...	216	1,09	...	1,09	24,925	10,267	35,192
50.—CIVIL WORKS	219	45,18	3,16	48,34	47,47,927	4,48,251	51,96,178
54.—FAMINE RELIEF	221	48	...	48	1,06,290	...	1,06,290
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.	222	24,29	10,00	34,29	28,80,737	11,56,341	40,37,078
55A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	222	2,05	1,00	3,05	...	...	...
56.—STATIONERY AND PRINTING ...	226	7,80	15	7,95	7,94,428	16,385	8,10,813
57.—MISCELLANEOUS	239	2,47	19	2,66	4,29,789	1,431	4,31,220
62.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL GOVERNMENT AND THE PROVINCIAL GOVERNMENT.	...	...	...	...	...	...	...
63.—EXTRAORDINARY CHARGES ...	242	7	...	7	6,814	...	6,814
TOTAL EXPENDITURE CHARGED TO REVENUE.		3,95,51	86,21	4,81,73	4,57,63,613	1,01,12,102	5,58,75,715

GENERAL ABSTRACT OF EXPENDITURE—*concld.*

[In thousands of rupees except Accounts.]

Showing Voted and Charged separately.

MAJOR HEADS.	Page of detailed estimates.	Budget Estimate, 1936-37.			Accounts, 1935-36.		
		Voted.	Charged.	Total.	Voted.	Charged.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Trs.	Trs.	Trs.	Rs.	Rs.	Rs.
Brought forward		3,95,51	86,21	4,81,73	4,57,63,613	1,01,12,192	5,58,75,71
68.—Construction of Irrigation works not charged to Revenue.	61	...	...	...	823	81	90
81.—Civil Works not charged to Revenue	245	20,85	22	21,07	16,68,110	20,019	16,88,12
82.—Other Provincial Works not charged to Revenue.	61	61	8	69	75,513	8,765	84,2
83.—Payments of Commuted Value of Pensions.	246	—79	—48	—1,27	93,329	78,582	1,71,91
85.—Payments to retrenched personnel ...	246	...	—1	—1	271	—1,671	—1,4
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	...	[illegible]	[illegible]	[illegible]	18,38,046	1,05,776	19,43,82
O.—Unfunded debt	263	...	...	...	...	...	...
P.—Deposits and advances	263	...	39,17	39,17	...	33,39,251	33,39,2
R.—Loans and Advances by the Provincial Government.	247	6,21	...	6,21	18,71,892	13,854	18,85,7
S.—Remittances	263	...	...	...	...	...	...
TOTAL—DEBT DEPOSIT ETC. HEADS ...	...	6,21	39,17	45,38	18,71,892	33,53,105	52,24
Reserve for unforeseen	...	...	5,00	5,00	...	...	...
TOTAL EXPENDITURE ...	...	4,22,39	1,30,19	5,52,59	4,94,73,551	1,35,70,983	6,30,44
Closing Balance ...	...	...	...	54,10	...	...	70,90
GRAND TOTAL ...	...	...	...	6,06,69	...	...	7,01,35
Provincial Surplus ...	...	...	...	...	...	...	...
Provincial Deficit ...	...	...	...	7,02	...	...	...

THE FIGURES FOR ACCOUNTS 1935-36 ARE FOR THE PROVINCE OF BIHAR AND ORISSA. ALL OTHER FIGURES ARE FOR THE PROVINCE OF BIHAR.

BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1937-38

MAJOR HEAD—I.—CUSTOMS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs	Rs.
SHARE OF NET PROCEEDS OF EXPORT DUTIES ASSIGNED TO PROVINCES.		13,47,000	...	...	...
TOTAL—I—CUSTOMS ..		13,47,000	..	..	..

MAJOR HEAD—IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
INCOME-TAX.		Rs.	Rs.	Rs.	Rs.
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		...	...	73,000	115
TOTAL—IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.		...	...	73,000	115

MAJOR HEAD—V.—SALT.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES	...	9,000	27,000	63,000	50,600
TOTAL—V.—SALT	...	9,000	27,000	63,000	50,600

MAJOR HEAD—VII.—LAND REVENUE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE	VII-a	1,26,06,000	1,24,33,000	1,26,25,000	1,66,21,680
SALE OF GOVERNMENT ESTATES	...	500	1,000	500	60
SALE-PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.	...	2,000	1,500	1,500	988
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES.	...	71,000	3,18,754	3,18,754	2,10,337
RENTS, ETC., OF FISHERIES	...	8,500	5,000	8,500	5,521
RECOVERY OF COST OF MAINTENANCE OF BOUNDARY PILLARS.	...	1,450	10	1,000	132
RATES AND CESSES ON LANDS	...	...	...	...	...
RECOVERIES OF OVERPAYMENTS	...	500	500	500	782
MISCELLANEOUS	VII-b	5,52,000	5,50,000	5,50,000	7,03,392
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	VII-c	3,35,000	3,63,000	3,63,000	3,86,867
RECEIPTS IN ENGLAND	...	...	...	...	...
LOSS OR GAIN BY EXCHANGE	...	...	...	...	...
***DEDUCT*—REFUNDS ... ...**		—20,500	—52,500	—20,500	—36,816
TOTAL—VII.—LAND REVENUE ...		1,35,56,450	1,36,20,264	1,38,48,254	1,78,92,943

DETAILED ACCOUNT NO. VII-a.—LAND REVENUE.—ORDINARY REVENUE.

		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
Fixed Collections	...	1,09,56,000	1,07,33,000	1,09,25,000	1,41,76,845
Collections from Government Estates ...	...	16,50,000	17,00,000	17,00,000	24,44,835
TOTAL—ORDINARY REVENUE	...	1,26,06,000	1,24,33,000	1,26,25,000	1,66,21,680

DETAILED ACCOUNT No. VII-b.—LAND REVENUE.—MISCELLANEOUS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Recoveries for maps				
Revenue record-room receipts				
Receipts on account of Land Registration fees				9,413
Receipts from quarries				1,95,446
Fines and forfeitures of Revenue Courts				17,014
Sale of cadastral maps				13,864
Miscellaneous cash receipts of the Survey and Settlement Department.				7,055
Hide license fees in Angul and Khondmals				6,435
Recoveries from tenants on account of local cess ...				96,751
Miscellaneous receipts				3,42,102
Recoveries of law charges				15,312
TOTAL—MISCELLANEOUS	5,52,000	5,50,000	5,50,000	7,03,392

DETAILED ACCOUNT No. VII-c—LAND REVENUE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Rs.	Rs.	Rs.	Rs.
General rate for management of private estates	1,05,000	1,20,000	1,20,000	
Other items (leave, contribution, etc.)	2,000	3,000	3,000	
Recoveries on account of Tauzi, Certificate, Partition, etc., establishments.	2,28,000	2,40,000	2,40,000	
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	3,35,000	3,63,000	3,63,000	3,86,867

MAJOR HEAD—VIII.—PROVINCIAL EXCISE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRIT	VIII-a	60,20,000	59,90,000	64,81,000	67,48,204
COUNTRY FERMENTED LIQUOR	VIII-b	27,42,000	27,42,000	26,58,000	27,64,542
WINE AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRIT).	VIII-c	1,54,000	1,54,000	1,31,000	1,49,756
RECEIPTS FROM COMMERCIAL SPIRITS, INCLUDING DENATURED SPIRITS AND MEDICATED WINES.	VIII-d	38,000	18,000*	18,000*	20,824
OPIUM	VIII-e	8,17,900	8,00,000	8,33,000	23,33,595
HEMP AND OTHER DRUGS	VIII-f	18,61,100	18,43,000	20,00,100	24,33,095
FINE, CONFISCATIONS AND MISCELLANEOUS ...	VIII-g	94,000	1,05,000	86,000	95,536
RECOVERIES OF OVER-PAYMENTS	...	500	500	500	238
TOTAL ...		1,17,27,500	1,16,52,500	1,22,07,600	1,45,45,790
DEDUCT—REFUNDS ...		−27,500	−27,500	−34,000	−1,72,575
TOTAL—VIII.—PROVINCIAL EXCISE		1,17,00,000	1,16,25,000	1,21,73,600	1,43,73,215

*License fees only.

DETAILED ACCOUNT NO. VIII-a.—PROVINCIAL EXCISE—COUNTRY SPIRIT.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
(a) Distillery spirit :— (i) License fees	16,05,000	16,03,000	15,72,000	16,90,534
(ii) Duty	16,36,000	16,35,000	18,16,000	18,81,583
(b) Outstills—License fees	27,79,000	27,52,000	30,93,000	31,76,087
TOTAL—COUNTRY SPIRIT ...	**60,20,000**	**59,90,000**	**64,81,000**	**67,48,204**

DETAILED ACCOUNT NO. VIII-b.—PROVINCIAL EXCISE—COUNTRY FERMENTED LIQUOR.

	Rs.	Rs.	Rs.	Rs.
(a) Pachwai— License fees (including fees for home brewing) ...	2,03,000	2,03,000	1,85,000	2,00,260
(b) Toddy— (i) Tree-tax	18,12,000	18,12,000	19,50,000	18,48,218
(ii) License fees including rent of trees	7,27,000	7,27,000	5,23,000	7,16,064
TOTAL—COUNTRY FERMENTED LIQUOR ...	**27,42,000**	**27,42,000**	**26,58,000**	**27,64,542**

DETAILED ACCOUNT NO. VIII-c.—PROVINCIAL EXCISE—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).

	Rs.	Rs.	Rs.	Rs.
License fees	72,000	72,000	66,000	77,064
Duty	82,000	82,000	65,000	72,692
TOTAL—FOREIGN LIQUOR ...	**1,54,000**	**1,54,000**	**1,31,000**	**1,49,756**

DETAILED ACCOUNT NO. VIII-d.—PROVINCIAL EXCISE—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES.

	Rs.	Rs.	Rs.	Rs.
License fees	18,000			
Duty	20,000	...	...	...
TOTAL RECEIPTS, etc. ...	**38,000**	**18,000**	**18,000**	**20,824**

DETAILED ACCOUNT NO. VIII-e.—PROVINCIAL EXCISE—OPIUM.

	Rs.	Rs.	Rs.	Rs.
Opium license fees	78,000	77,000	80,000	2,60,685
Sale-proceeds of Excise opium	7,39,900	7,23,000	7,53,000	20,72,910
TOTAL—OPIUM ...	**8,17,900**	**8,00,000**	**8,33,000**	**23,33,595**

DETAILED ACCOUNT NO. VIII-f.—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS.

	Rs.	Rs.	Rs.	Rs.
1. Ganja— (a) License fees	8,00,000	7,82,900	8,20,000	9,54,816
(b) Duty	10,12,000	10,11,000	11,27,000	14,05,388
2. Bhang— (a) License fees	31,000	31,000	29,000	41,821
(b) Duty	18,000	18,000	24,000	27,688
3. Sale-proceeds of ganja and bhang	...	...	...	3,281
4. Cocaine license fees	100	100	100	101
TOTAL—HEMP AND OTHER DRUGS ...	**18,61,100**	**18,43,000**	**20,00,100**	**24,33,095**

DETAILED ACCOUNT No. **VIII-g.—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Fines and confiscations	43,000	43,000	35,000	42,559
Other sources	51,000	62,000	51,000	52,977
TOTAL—FINES, CONFISCATIONS AND MISCELLANEOUS ...	**94,000**	**1,05,000**	**86,000**	**95,536**

MAJOR HEAD—IX.—STAMPS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
A.—NON-JUDICIAL.					
STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS.		...	...	...	...
SALE OF OTHER NON-JUDICIAL STAMPS ...	ix-a	24,07,000	25,41,200	21,63,200	25,14,997
DUTY ON IMPRESSING DOCUMENTS	ix-b	16,000	19,000	12,000	18,308
FINES AND PENALTIES		12,000	16,000	11,350	13,898
MISCELLANEOUS		150	100	200	189
TOTAL ...		24,35,150	25,76,300	21,86,750	25,47,392
DEDUCT—**REFUNDS ... ...**	ix-c	—46,000	—46,000	—40,000	—47,935
NET TOTAL, NON-JUDICIAL ...		23,89,150	25,30,300	21,46,750	24,99,457
B.—JUDICIAL—COURT FEES.					
COURT FEES REALISED IN STAMPS		73,94,350	69,27,400	79,31,800	89,09,965
SALE OF STAMPS		3,44,000	3,44,000	3,32,000	3,42,714
FINES AND PENALTIES		4,000	4,000	5,300	5,442
MISCELLANEOUS		300	300	150	215
TOTAL ...		77,42,650	72,75,700	82,69,250	92,58,336
DEDUCT—**REFUNDS ... ...**		—56,800	—56,000	—66,000	—59,098
NET TOTAL—JUDICIAL—COURT FEES ...		76,85,850	72,19,700	82,03,250	91,99,238
TOTAL—IX—STAMPS ..		1,00,75,000	97,50,000	1,03,50,000	1,16,98,695

DETAILED ACCOUNT No. **IX-a.—NON-JUDICIAL—SALE OF OTHER NON-JUDICIAL STAMPS.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
ADHESIVE STAMPS.	Rs.	Rs.	Rs.	Rs.
Civil Department's share of sale proceeds of unified stamps ...	...	2,21,200	...	...
Special adhesive Revenue stamps	1,67,000	1,65,000	1,47,700	1,73,593
Other non-judicial adhesive stamps	4,40,000	4,30,000	4,17,000	4,80,792
IMPRESSED STAMPS.				
Receipts under Motor Vehicles Taxation Act ... ... } Other non-judicial impressed stamps ... ... }	18,00,000	17,25,000	15,98,500	18,60,612
TOTAL—SALE OF OTHER NON-JUDICIAL STAMPS ...	**24,07,000**	**25,41,200**	**21,63,200**	**25,14,997**

DETAILED ACCOUNT No. **IX-b.—NON-JUDICIAL—DUTY ON IMPRESSING DOCUMENTS.**

	Rs.	Rs.	Rs.	Rs.
Duty on unstamped or insufficiently stamped documents ...	4,000	4,000	3,000	6,718
Other items	12,000	15,000	9,000	11,590
TOTAL—DUTY ON IMPRESSING (NON-JUDICIAL) DOCUMENTS	**16,000**	**19,000**	**12,000**	**18,308**

DETAILED ACCOUNT No. **IX-c.—NON-JUDICIAL—REFUNDS.**

	Rs.	Rs.	Rs.	Rs.
Refunds under the Motor Vehicles Taxation Act ...	—7,000	—7,000 }	—40,000	—47,935
Other refunds	—39,000	—39,000 }		
TOTAL REFUNDS ...	—46,000	—46,000	—40,000	—47,935

MAJOR HEAD—X.—FOREST.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	X-a	14,050	12,100	38,110	9,488
Do. BY CONSUMERS OR PURCHASERS	X-b	5,77,900	5,30,575	5,37,460	6,84,496
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.		200	200	200	359
MISCELLANEOUS	X-c	33,384	31,955	32,333	38,406
RECEIPTS IN ENGLAND		...	...	...	115
LOSS OR GAIN BY EXCHANGE ...		...	...	...	—1
DEDUCT—**REFUND**		—500	—18,720	—500	—396
TOTAL—X.—FOREST ..		6,25,034	5,56,110	6,07,603	7,32,467

DETAILED ACCOUNT No. **X-a.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
a. Timber	11,890	10,220	35,000	4,530
b. Firewood and charcoal	60	60	110	934
c. Bamboos	100	100	200	2,269
d. Grass and other minor produce	2,000	1,720	2,800	1,755
e. Sandal wood	...	...	...	...
TOTAL—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY...	**14,050**	**12,100**	**38,110**	**9,488**

DETAILED ACCOUNT No. **X-b.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
a. Timber	4,48,500	4,03,000	4,20,000	4,33,225
b. Firewood and charcoal	47,400	46,000	40,000	99,465
c. Bamboos...	37,000	37,000	34,870	64,645
d. Grazing and fodder grass	2,600	2,600	2,100	9,158
e. Other minor produce	32,000	32,000	30,090	50,252
f. Other items	10,000	9,575	10,000	11,500
g. Communication fees	400	400	400	16,251
TOTAL—TIMBER, ETC., REMOVED BY CONSUMERS OR PURCHASERS.	**5,77,900**	**5,30,575**	**5,37,460**	**6,84,496**

DETAILED ACCOUNT No. **X-c.—FOREST—MISCELLANEOUS.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
(*a*) Fines and forfeitures	...	...	...	
(*b*) Other sources	18,150	17,962	18,800	
(*c*) Contribution for leave salary and passage	13,944	13,993	13,533	
(*d*) Receipts and recoveries	1,290	...	...	
TOTAL—MISCELLANEOUS ...	**33,384**	**31,955**	**32,333**	**38,406**

MAJOR HEAD—XI.—REGISTRATION.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		**12,12,000**	**11,62,000**	**11,70,000**	**13,53,486**
FEES FOR COPIES OF REGISTERED DOCUMENTS ...		**37,500**	**37,500**	**37,200**	**40,201**
MISCELLANEOUS	**XI-a**	**53,000**	**53,000**	**53,600**	**58,584**
DEDUCT—**REFUND ... ...**		**—2,500**	**—2,500**	**—2,800**	**—1,893**
TOTAL—XI—REGISTRATION ...		**13,00,000**	**12,50,000**	**12,58,000**	**14,50,378**

DETAILED ACCOUNT No. XI-a.—REGISTRATION—MISCELLANEOUS

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs	Rs.	Rs.	Rs.
Fees for searching records	49,500	49,500	50,000	52,881
Miscellaneous	3,500	3,500	3,600	5,703
TOTAL—MISCELLANEOUS ...	53,000	53,000	53,600	58,584

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT.

	Rs.	Rs.	Rs.	Rs.
FEES AND OTHER RECEIPTS	26,900	28,000	26,000	32,335
TOTAL ...	26,900	28,000	26,000	32,335

MAJOR HEAD—XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

A. IRRIGATION WORKS. (a)	Rs.	Rs.	Rs.	Rs.
PRODUCTIVE AND UNPRODUCTIVE—				
GROSS RECEIPTS—DIRECT RECEIPTS	31,35,800	32,56,800	30,91,050	37,86,246
DEDUCT—REFUNDS	—4,250	—4,850	—3,600	—6,117
DEDUCT—WORKING EXPENSES	—10,47,501	—11,31,322	—11,29,806	—16,27,367
NET RECEIPTS	20,84,049	21,20,628	19,57,644	21,52,762

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

A. IRRIGATION WORKS—	Rs.	Rs.	Rs.	Rs.
DIRECT RECEIPTS	8,850	8,850	7,150	7,571
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—				
DIRECT RECEIPTS	95,000	98,000	78,000	1,10,458
DEDUCT—REFUNDS	...	—495	—10	—505
TOTAL—XVIII.—IRRIGATION (a) ...	1,03,850	1,06,355	85,140	1,17,524

MAJOR HEAD—XX.—INTEREST.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	XX-a	7,57,911	6,84,385	7,69,876	6,11,682
INTEREST ON ARREARS OF REVENUE		1,000	1,000	1,000	1,750
MISCELLANEOUS		3,654	7,257	5,000	3,413
INTEREST ON IRRIGATION CAPITAL BEFORE 1ST APRIL 1937		11,50,000	...	...	...
DEDUCT—REFUNDS		—50	—200	—30	—36
TOTAL—XX.—INTEREST		19,12,515	6,92,442	7,75,846	6,16,809

(a) For details *see* Irrigation budget, 1937-38.

DETAILED ACCOUNT No. XX-a—INTEREST.—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Interest on loans to—				
(1) Municipalities	29,837	30,891	31,337	32,098
(2 District Boards and other bodies	3,17,820	2,74,110	3,30,221	3,49,561
Interest on loans to landholders, etc.	293	363	304	265
Interest on advances to cultivators—				4,624
Under the Land Improvement Loans Act ... } Under the Agriculturists' Loans Act XXII of 1884 ... }	40,000	49,811	65,000	49,547
Advances in connection with the earthquake—				
On advances for sand clearance Takavi	1,19,937	1,28,559	1,25,000	54,758
On advances to sugar cane growers	2,004	1,906	1,600	1,548
On advances to Planters and zamindars	55,742	47,073	50,000	1,638
On advances to co-operative societies	63,711	60,074	72,211	54,782
Interest on miscellaneous loans and advances ...	300	330	530	856
Interest on advances under Special Laws—				
On drainage and embankment advances ... ... } On advances to Mundas and other aboriginal tribes }	170	800	700	632
				41
On advances under Natural Calamities Loans Act—				
Class A	54,000	37,109	40,000	10,602
Class B	69,000	50,310	50,000	48,602
On other items	...	...	...	...
Interest on advances under State Aid to Industries Act, etc.	78	3,049	2,973	2,128
Interest on advances to Government servants—				
House building advances	2,185	...	...	...
Motor car advances	2,700	...	...	...
Other conveyances	1	...	...	...
Passage advances	183	...	...	...
TOTAL—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	**7,57,911**	**6,84,385**	**7,69,876**	**6,11,682**

MAJOR HEAD—XXI.—ADMINISTRATION OF JUSTICE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.		7,500	6,052	6,500	4,924
COURT-FEES REALIZED IN CASH	XXI-a	32,000	32,000	27,300	35,140
GENERAL FEES, FINES AND FORFEITURES ..	XXI-b	3,20,000	3,16,000	3,47,850	3,49,518
PLEADERSHIP EXAMINATION FEES		11,000	11,000	10,000	12,090
MISCELLANEOUS FEES AND FINES		32,000	32,000	25,000	37,835
MISCELLANEOUS		15,000	15,000	23,000	10,751
RECOVERIES OF OVERPAYMENTS		400	393	250	276
COLLECTION OF PAYMENTS FOR SERVICES RENDERED*		14,100	14,100	100	87
DEDUCT—REFUNDS		—30,000	—30,000	—30,000	—41,059
TOTAL XXI—ADMINISTRATION OF JUSTICE.		**4,02,000**	**3,96,545**	**4,10,000**	**4,09,562**

* Recovery of fees of Legal Remembrancer and High Court contribution payable by the Government of Orissa.

DETAILED ACCOUNT No. **XXI-a.—ADMINISTRATION OF JUSTICE.—COURT-FEES REALIZED IN CASH.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Process-servers' fees	10,600	10,600	10,000	10,769
Amins' fees	6,500	6,500	6,000	6,683
Other items	900	900	300	939
Recoveries on account of pauper suits	14,000	14,000	11,000	16,749
TOTAL—COURT-FEES REALIZED IN CASH ...	**32,000**	**32,000**	**27,300**	**35,140**

DETAILED ACCOUNT No. **XXI-b.—ADMINISTRATION OF JUSTICE.—GENERAL FEES, FINES AND FORFEITURES.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Petty copying fees	60	60	50	62
Fees of High Court and Subordinate Civil Courts ...	5,000	5,000	5,000	3,480
Magisterial fines	3,04,940	3,00,940	3,29,300	3,33,627
Other items	10,000	10,000	13,500	12,349
TOTAL—GENERAL FEES, FINES AND FORFEITURES ...	**3,20,000**	**3,16,000**	**3,47,850**	**3,49,518**

MAJOR HEAD—XXII.—JAILS AND CONVICT SETTLEMENTS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
JAILS		6,000	6,000	8,500	8,075
JAIL MANUFACTURES	XXII-a	5,50,000	5,25,000	3,75,000	5,73,478
RECOVERIES OF OVERPAYMENTS		350	350	350	346
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		...	...	...	...
DEDUCT—REFUNDS— ...		—100	—100	—100	—895
TOTAL—JAILS AND CONVICT SETTLEMENTS.		**5,56,250**	**5,31,250**	**3,83,750**	**5,81,004**

DETAILED ACCOUNT No. **XXII-a.—JAILS AND CONVICT SETTLEMENTS.—JAIL MANUFACTURES.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Sale of jail manufactures	5,45,000	5,20,000	3,70,000	5,66,406
Miscellaneous	5,000	5,000	5,000	7,072
TOTAL—JAIL MANUFACTURE ...	**5,50,000**	**5,25,000**	**3,75,000**	**5,73,478**

MAJOR HEAD—XXIII.—POLICE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS.		...	...	...	...
DITTO DITTO GENERAL POLICE FUND ...		39,957	...	...	...
CASH RECEIPTS UNDER THE ARMS ACT		...	...	1,200	...
FEES, FINES AND FORFEITURES	XXIII-a	43,925	39,225	42,925	53,682
RECOVERIES ON ACCOUNT OF VILLAGE POLICE ...	XXIII-b	8,05,896	...	...	...
CONTRIBUTION FOR RAILWAY POLICE		...	15,232	15,232	40,621
COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	XXIII-c	51,042	40,512	38,117	10,663
GENERAL POLICE REWARD		...	200	...	...
RECOVERIES OF OVERPAYMENTS		4,500	6,500	6,500	5,830
MISCELLANEOUS	XXIII-d	80,000	86,000	82,500	95,529
RECEIPTS IN ENGLAND		...	..	...	40
DEDUCT—REFUNDS ...		—2,000	—8,000	—1,900	—10,042
TOTAL—XXIII.—POLICE ...		10,23,320	1,79,669	1,84,574	1,96,323

DETAILED ACCOUNT No. XXIII-a.—POLICE.—FEES, FINES AND FORFEITURES.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Receipts on account of stray cattle	25	25	25	715
Rents of pounds farmed out	9,000	9,000	9,100	9,377
Fees for headmen's rewards	300	200	200	142
Other miscellaneous fees and fines	34,600	30,000	33,600	43,448
TOTAL—FEES, FINES AND FORFEITURES ...	43,925	39,225	42,925	53,682

DETAILED ACCOUNT No. XXIII-b.—POLICE—RECOVERIES ON ACCOUNT OF VILLAGE POLICE.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
District Choukidari Reward account	43,001	...	...	...
Chota Nagpur " " "	7,51,740	...	...	...
Road patrol account including Ghatwali	11,155	...	...	...
TOTAL—RECOVERIES ON ACCOUNT OF VILLAGE POLICE ...	8,05,896	...	...	...

DETAILED ACCOUNT No. XXIII-c.—POLICE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Passage contribution of Indian Police officers of Ex-Asiatic domicile including Aide-de-Camp to the Governor of Orissa payable by Government of Orissa.	3,600			
Contribution for leave salaries of Indian Police Officers of Ex-Asiatic domicile payable by the Government of Orissa.	17,232			
Contribution for leave salaries of Indian Police Officers of Asiatic domicile payable by the Government of Orissa.	11,502			
Contribution for uniform and charge allowance of 12 Indian Police officers payable by the Government of Orissa.	1,512			
Contribution for leave salaries of East Indian Railway and Bengal and North-Western Railway Police payable by the Railway Board.	10,196			
Other miscellaneous contribution	7,000			
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	51,042	40,512	38,117	10,663

DETAILED ACCOUNT No. XXIII-d.—POLICE—MISCELLANEOUS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Rent on buildings	8,000	9,000	6,000	11,356
Miscellaneous	72,000	77,000	76,500	84,173
TOTAL—MISCELLANEOUS ...	80,000	86,000	82,500	95,529

MAJOR HEAD—XXIV.—PORTS AND PILOTAGE.

Summary by minor heads.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
B.—OTHER PORTS.				
REGISTRATION AND OTHER FEES	...	...	...	...
MISCELLANEOUS	...	...	...	3,570
DEDUCT—REFUNDS ...	...	...	...	...
TOTAL—XXIV.—PORTS AND PILOTAGE	...	...	...	3,570

MAJOR HEAD—XXVI.—EDUCATION.

Summary by group major heads.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY	XXVI-a	2,07,000	2,16,000	2,01,000	2,59,787
B—SECONDARY	XXVI-b	2,91,000	3,00,000	2,97,000	3,66,126
C—PRIMARY (FEES—GOVERNMENT PRIMARY SCHOOLS).		100	50	150	2,555
D—SPECIAL	XXVI-c	7,600	8,900	9,300	9,744
E—GENERAL	XXVI-d	1,03,450	97,632	1,00,072	1,11,219
RECEIPTS IN ENGLAND		...	...	...	...
LOSS OR GAIN BY EXCHANGE... ...		...	...	...	...
DEDUCT—REFUNDS ...		—2,000	—2,000	—2,000	—2,529
TOTAL—XXVI.—EDUCATION ...		6,07,150	6,20,582	6,05,522	7,46,902

DETAILED ACCOUNT No. XXVI-a.—EDUCATION.—UNIVERSITY.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
FEES—GOVERNMENT ARTS COLLEGES	1,62,000	1,71,000	1,60,000	2,10,545
FEES—GOVERNMENT PROFESSIONAL COLLEGES	45,000	45,000	41,000	49,242
TOTAL—UNIVERSITY ...	2,07,000	2,16,000	2,01,000	2,59,787

DETAILED ACCOUNT No. XXVI-b.—EDUCATION.—SECONDARY.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
FEES—GOVERNMENT SECONDARY SCHOOLS—	Rs.	Rs.	Rs.	Rs.
High schools	2,84,000	2,90,000	2,90,000	3,53,457
Middle schools ... ... } English and vernacular	7,000	10,000	7,000	12,669
TOTAL—SECONDARY ...	2,91,000	3,00,000	2,97,000	3,66,126

DETAILED ACCOUNT No. XXVI-c.—EDUCATION.—SPECIAL.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
FEES AND OTHER RECEIPTS—GOVERNMENT SPECIAL SCHOOLS—				
Training schools ... ... } Other miscellaneous schools	1,300	1,900	800	3,432
Reformatory schools	6,300	7,000	8,500	6,312
TOTAL—SPECIAL ...	7,600	8,900	9,300	9,744

DETAILED ACCOUNT NO. XXVI-d.—EDUCATION.—GENERAL.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS :— From Indian States	...	227	...	...
„ Other sources	...	5	...	...
„ Private persons	...	...	...	...
TOTAL—CONTRIBUTIONS ...	...	232	...	...
INCOME FROM ENDOWMENTS	19,000	19,000	9,000	18,944
RECOVERIES OF OVERPAYMENTS	1,500	3,000	1,500	1,503
COLLECTION OF PAYMENTS FOR SERVICES RENDERED— ...	12,100	13,000	19,422	5,852
MISCELLANEOUS :— Sale-proceeds of books	150	400	150	262
Examination fees	47,000	50,000	43,000	51,359
Miscellaneous	23,700	12,000	27,000	33,299
TOTAL—MISCELLANEOUS ...	70,850	62,400	70,150	84,920
TOTAL—GENERAL ...	1,03,450	97,632	1,00,072	1,11,219

MAJOR HEAD—XXVII.—MEDICAL.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
INCOME FROM ENDOWMENTS		2,341	2,341	2,341	2,341
MEDICAL SCHOOL AND COLLEGE FEES	XXVII-a	60,300	61,000	58,500	69,178
HOSPITAL RECEIPTS	XXVII-b	61,140	49,660	52,281	45,789
RADIUM INSTITUTE RECEIPTS		8,000	8,364	7,000	8,985
MENTAL HOSPITAL RECEIPTS	XXVII-c	25,886	28,336	23,250	27,524
SALE OF MEDICINES		...	...	...	...
CONTRIBUTIONS		78,500	1,00,250	250	3,867
MISCELLANEOUS		7,000	7,000	7,000	12,561
RECOVERIES OF OVERPAYMENTS		1,000	1,000	1,000	160
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXVII-d	66,966	64,728	58,670	54,072
RECEIPTS IN ENGLAND		...	...	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	56
DEDUCT—REFUNDS ...		—500	—1,800	—500	—495
TOTAL—XXVII.—MEDICAL ...		3,10,633	3,20,879	2,09,792	2,24,038

DETAILED ACCOUNT NO. XXVII-a.—MEDICAL—MEDICAL SCHOOL AND COLLEGE FEES.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Medical College fees	45,000	45,000	44,000	44,240
Medical School fees	10,300	11,000	10,000	19,708
Fees and fines of schools of Indian Medicine	5,000	5,000	4,500	5,230
TOTAL—MEDICAL SCHOOL AND COLLEGE FEES ...	60,300	61,000	58,500	69,178

DETAILED ACCOUNT NO. XXVII-b—MEDICAL—HOSPITAL RECEIPTS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Itki sanitorium receipts	42,440	30,960	31,360	30,003
Other receipts	18,700	18,700	20,921	15,786
TOTAL—HOSPITAL RECEIPTS ...	61,140	49,660	52,281	45,789

DETAILED ACCOUNT No. XXVII-c.—MEDICAL—MENTAL HOSPITAL RECEIPTS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of manufactures	1,550	4,000	1,550	2,237
Other items	24,336	24,336	21,700	25,287
TOTAL—MENTAL HOSPITAL RECEIPTS ...	25,886	28,336	23,250	27,524

DETAILED ACCOUNT No. XXVII-d.—MEDICAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of Assistant and Sub-Assistant Surgeons.	40,306	40,500	39,552	
Fees realized from X'ray examination	9,384	9,384	5,280	
Contribution for passages of officers transferred to and from other Governments.	600	600	600	
Leave contribution of officers in foreign service ...	7,772	8,712	8,000	
Leave contribution of officers in Orissa	7,560	4,860	4,638	
Passage contribution of officers in Orissa	1,344	672	600	
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	66,966	64,728	58,670	54,072

MAJOR HEAD—XXVIII.—PUBLIC HEALTH.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF SERA AND VACCINES ...		51,000	51,000	53,6	43,062
CONTRIBUTIONS		13,250	13,250	2,0	14,984
COLLECTION OF PAYMENTS FOR SERVICES RENDERED*	XXVII-a	1,22,000	1,32,500	1,33,891	1,52,183
RECOVERIES OF OVERPAYMENTS		1,000	1,200	1,000	18,466
MISCELLANEOUS	XXVIII-b	65,000	8,000	7,000	8,349
DEDUCT—REFUNDS		—200	—4,200	—200	—104
TOTAL—XXVIII—PUBLIC HEALTH ...		2,52,050	2,01,750	1,97,291	2,36,940

DETAILED ACCOUNT No. XXVIII-a.—PUBLIC HEALTH.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Rs.	Rs.	Rs.	Rs.
Recovery of fees on account of work done by the Public Health Department on behalf of local bodies. Contribution payable by local bodies for epidemic doctors, etc. Government share of fees for bacteriological work ...	1,22,000	1,32,500	1,33,891	
Total ...	1,22,000	1,32,500	1,33,891	1,52,183

DETAILED ACCOUNT No. XXVIIIb—PUBLIC HEALTH—MISCELLANEOUS.

	Rs.	Rs.	Rs.	Rs.
Gaya Pilgrim Lodging House Fund	56,000	...		
Deoghar Pilgrim Lodging House Fund	2,000	...		
Miscellaneous	7,000	8,000	7,000	8,349
TOTAL—MISCELLANEOUS ...	65,000	8,000	7,000	8,349

MAJOR HEAD—XXIX.—AGRICULTURE.

		Rs	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-a	3,47,602	2,03,500	1,86,304	1,78,834
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXIX-b	9,600	9,300	6,880	7,162
RECOVERIES OF OVERPAYMENTS		200	200	200	233
DEDUCT—REFUNDS		—500	—500	—1,000	—699
TOTAL—XXIX.—AGRICULTURE ...		3,56,902	2,12,500	1,92,384	1,85,530

* Recoveries of fees.

DETAILED ACCOUNT No. **XXIX-a.—AGRICULTURE.—AGRICULTURAL RECEIPTS.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Receipts on account of experimental cultivation—				
Sale of manure and farm produce	1,00,000	81,500	78,000	1,05,847
Botanical and other public garden receipts	1,000	2,500	1,000	1,910
Other receipts	7,000	20,000	7,000	70,343
Receipts on account of public exhibitions and fairs ...	100	100	100	514
Receipts from well-boring operations	...	...	...	...
Rent on buildings	200	200	200	220
Grants for Improvement of Sugarcane cultivation ...	1,45,568	99,200	1,00,004	...
Grant for Rice Research Station	21,837	...	...	...
Grant for Sugarcane Research Station	27,160	...	...	...
Grant for economic enquiry into the cost of production of crops, etc.	3,615	...	...	...
Grant for the scheme for investigation into malting and brewing qualities of improved barley.	...	...	...	...
Grant for the scheme for investigation on possibilities of manufacturing Khandsari sugar by single method.	1,306	...	...	...
Grant for marketing scheme	20,368	...	...	...
Grant for Fruit Research Scheme	14,218	...	...	...
Grant for the scheme for co-operative experiments on tobacco in India.	...	...	...	...
Grant for the scheme for village enquiry regarding cattle and milk production and consumption.	...	...	...	...
Grant for the scheme for analysis of indigenous fodder in Bihar.	4,790	...	...	...
Grant for the scheme for investigation of sun hemp ...	440	...	...	...
TOTAL—AGRICULTURAL RECEIPTS ...	**3,47,602**	**2,03,500**	**1,86,304**	**1,78,834**

DETAILED ACCOUNT No. **XXIX-b.—AGRICULTURE.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Agriculture Receipts—	Rs.	Rs.	Rs.	Rs.
Receipts from well-boring operations	9,000	8,500	6,400	6,617
Contribution for leave salaries	600	800	480	545
TOTAL—COLLECTION OF PAYMENT FOR SERVICES RENDERED	**9,600**	**9,300**	**6,880**	**7,162**

MAJOR HEAD—XXX—VETERINARY.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
VETERINARY COLLEGE AND SCHOOL FEES ...	XXXa	1,08,672	1,05,660	1,34,800	85,186
OTHER RECEIPTS	XXXa				
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXX-b	83,000	81,000	77,400	90,306
RECEIPTS IN ENGLAND		...	...	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	...
DEDUCT—REFUNDS ...		—500	—500	...	...
TOTAL—XXX—VETERINARY ..		1,91,172	1,86,160	2,12,200	1,75,492

DETAILED ACCOUNT NO. XXX-a—VETERINARY.—OTHER RECEIPTS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Receipts on account of the sales of anti-rinderpest serum—	60,400	60,400	1,34,800	85,186
Farm receipts	46,862	45,260		
Grant from Imperial Council of Agricultural Research for Veterinary Research Scheme.	1,410	...		
TOTAL—OTHER RECEIPTS ...	1,08,672	1,05,660	1,34,800	85,186

DETAILED ACCOUNT NO. XXX-b—VETERINARY.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of Assistant and Sub-Assistant Surgeons.	74,000	74,000	73,400	
Contribution from other Government for training of students—				
United Provinces	8,500	6,000	4,000	
Orissa	500	1,000		
Contribution for leave salaries	...	...		
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	83,000	81,000	77,400	90,306

MAJOR HEAD—XXXI.—CO-OPERATIVE CREDIT.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
AUDIT FEES		...	...	...	13,449
MISCELLANEOUS RECEIPTS	XXXIa	1,20,605	97,202	8,010	261
DEDUCT—REFUNDS ...		...	...	...	...
TOTAL—XXXI.—CO-OPERATIVE CREDIT.		1,20,605	97,202	8,010	13,710

DETAILED ACCOUNT NO. XXXI-a—CO-OPERATIVE CREDIT.—MISCELLANEOUS RECEIPTS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Grant from the Government of India—	Rs.	Rs.	Rs.	Rs.
(1) For Co-operative education and training ...	22,877	18,580	8,010	261
(2) For organisation of canegrowers Co-operative Societies	82,368	72,848		
(3) For development of Handloom Industry ...	8,000	5,774		
Other receipts	...	...		
Transfer from the deposit account of grants for economic development and improvement of rural areas.	7,360	...	...	...
TOTAL—MISCELLANEOUS RECEIPTS ...	1,20,605	97,202	8,010	261

MAJOR HEAD—XXXII.—INDUSTRIES.

Summary by minor heads.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXIIa	3,87,912	3,77,362	3,48,931	3,20,471
RECOVERIES OF OVERPAYMENTS		400	800	760	420
COLLECTION OF PAYMENTS FOR SERVICES RENDERED.		5,310	5,142	3,000	10,054
FISHERIES		1,000	1,000	600	1,202
RECEIPTS IN ENGLAND		...	...	...	28
LOSS OR GAIN BY EXCHANGE		...	...	...	...
DEDUCT—REFUNDS		—500	—800	—200	—54
TOTAL—XXXII.—INDUSTRIES ...		3,94,122	3,83,504	3,53,091	3,32,121

DETAILED ACCOUNT No. XXXII-a.—INDUSTRIES.—INDUSTRIES.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
1. Technical Education	45,581	42,040	47,000	49,426
2. Industrial Development—	...	...	...	...
(*a*) Fees for services rendered to industrial concerns	2,32,000	2,30,000	2,30,000	1,69,031
(*b*) Receipts for demonstration factories	1,000	5,345	450	452
(*c*) Miscellaneous	1,700	1,700	...	1,734
3. Receipt under the Sugarcane Act, 1934				
4. Grants from Government of India—				
(*a*) Development of Handloom Industry ...	33,800	45,509	} 71,481	99,828
(*b*) Development of Sericulture	10,372	12,114	}	...
(*c*) Sugar Excise Fund	44,830	40,654	...	
(*d*) Cottage and small scale woollen industries ...	18,629	...		
TOTAL—INDUSTRIES ...	3,87,912	3,77,362	3,48,931	3,20,471

MAJOR HEAD—XXXVI.—MISCELLANEOUS DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
FEES FOR INSPECTION OF STEAM BOILERS ...	XXXVI-a	1,25,800	1,23,752	99,825	...
FEES FOR THE REGISTRATION OF TRADE UNIONS ...		...	...	...	...
EXAMINATION FEES	XXXVI-b	1,260	1,288	1,200	1,665
MISCELLANEOUS		1,400	44,400	800	633
SALE OF STORES AND MATERIALS		...	...	...	...
RECEIPTS ON ACCOUNT OF MOTOR VEHICLES ...		...	...	...	...
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		250	...	...	...
RECEIPTS IN ENGLAND		...	...	...	13
DEDUCT—REFUNDS ...		—50	—566	—50	—40
TOTAL—XXXVI.—MISCELLANEOUS DEPARTMENTS.		1,28,660	1,68,874	1,01,775	2,271

DETAILED ACCOUNT No.—XXXVI-a.—FEES FOR INSPECTION OF STEAM BOILERS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
1. Fees for inspection of Steam Boilers	} 1,20,800	1,20,752	} 99,825	
2. Ditto ditto (Orissa) ...	}			
3. Fees for Survey of Inland Steam Vessels	} 5,000	3,000		
4. Ditto ditto (Orissa) ...	}		}	
TOTAL—FEES FOR INSPECTION OF STEAM BOILERS	1,25,800	1,23,752	99,825	

DETAILED ACCOUNT No.—XXXVI-b—MISCELLANEOUS DEPARTMENT EXAMINATION FEES

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
LOCAL BODIES ACCOUNTANT'S EXAMINATION	260	288	200	...
OTHER EXAMINATION	1,000	1,000	1,000	1,665
TOTAL—EXAMINATION FEES	1,260	1,288	1,200	1,665

MAJOR HEAD—XXXIX.—CIVIL WORKS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS	8,07,986	10,59,254	10,50,209	10,73,714
DEDUCT—REFUNDS	—12,000	—12,000	—8,000	—11,782
TOTAL—XXXIX.—CIVIL WORKS ...	7,95,986	10,47,254	10,42,209	10,61,932

MAJOR HEAD—XLIII.—TRANSFERS FROM BIHAR FAMINE RELIEF FUND.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
TRANSFERS FROM BIHAR FAMINE RELIEF FUND	20,000	...	...	

MAJOR HEAD—XLIV.—RECEIPTS IN AID OF SUPERANNUATION.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XLIV-a	2,06,712	1,47,543	2,08,242	1,08,499
MISCELLANEOUS		20	58	...	32
RECEIPTS IN ENGLAND		...	...	...	191
LOSS OR GAIN BY EXCHANGE		...	...	...	...
DEDUCT—REFUNDS		...	...	...	—1
TOTAL—XLIV.—RECEIPTS IN AID OF SUPERANNUATION.		2,06,732	1,47,601	2,08,242	1,08,721

DETAILED ACCOUNT NO. **XLIV-a.—SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Contribution for passage of officers transferred to and from other Governments.	...	...	...	...
Recoveries towards cost of pensions relating to other Governments (commuted value).	...	...	...	...
Contributions of officers lent to foreign service... ...	27,700	28,630	31,560	29,790
Ditto of persons employed by the Court of Wards ...	...	...	...	...
Pension contribution of the cess collecting establishment ...	2,500	2,500	2,322	2,953
Refund of gratuities on re-employment	84	42	...	...
Other contributions	1,76,428	1,16,371	1,74,360	75,756
Recoveries towards cost of pensions relating to other Governments (actual value of annual amount of pensions).	...	...	...	...
TOTAL—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	2,06,712	1,47,543	2,08,242	1,08,499

MAJOR HEAD XLV.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		12,000	59,202	58,500	10,571
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS.		29,400	29,400	32,400	55,124
SALE OF PLAIN PAPER USED WITH STAMPS ...		1,25,000	1,50,000	1,36,000	1,73,085
OTHER PRESS RECEIPTS	XLV-a	1,06,665	1,39,824	1,12,340	42,763
RECEIPTS IN ENGLAND		...	...	...	651
LOSS OR GAIN BY EXCHANGE		...	...	...	—3
DEDUCT—REFUNDS		—50	—200	—40	—318
TOTAL—XLV.—STATIONERY AND PRINTING.		2,73,015	3,78,226	3,39,200	2,81,873

DETAILED ACCOUNT NO. **XLV-a.—STATIONERY, Etc.—OTHER PRESS RECEIPTS.**

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Sale of rent receipt forms and service books	2,500	2,500	2,500	2,121
Miscellaneous	15,000	34,224	18,300	12,776
Recoveries on account of Printing work done for other Governments.	1,215	9,300	3,090	2,568
OTHER PRESS RECEIPTS—Carried over ...	18,715	46,024	23,890	17,465

DETAILED ACCOUNT No. XLV-a—STATIONERY, Etc.—OTHER PRESS RECEIPTS—concld.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	18,715	46,024	23,890	17,465
Printing works executed for Public Departments by Gaya Jail Press.	65,200	70,500	65,200	2,689
Printing works executed for Public Departments by Secretariat Press.	250	300	250	55
Advertisements	5,500	6,000	6,000	5,261
Work done for local and private bodies	17,000	17,000	17,000	17,293
TOTAL—OTHER PRESS RECEIPTS	1,06,665	1,39,824	1,12,340	42,763

MAJOR HEAD—XLVI.—MISCELLANEOUS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS		3,82,000	3,82,000	3,84,000	4,20,831
SALE-PROCEEDS OF DURBAR PRESENTS ...		71	53	1,500	54
SALES OF OLD STORES AND MATERIALS... ...		1,312	2,500	2,500	7,148
SALES OF LANDS AND HOUSES		50	50	50	1,008
FEES FOR GOVERNMENT AUDIT		55,000	54,000	51,000	46,137
TREASURE-TROVE		150	150	...	105
RENTS		38,000	38,000	36,000	37,090
RATES AND TAXES		4,000	4,000	4,000	6,912
OTHER FEES, FINES AND FORFEITURES		27,000	25,000	30,000	18,584
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	xlvi-a	1,00,143	1,02,650	1,04,305	45,645
RECOVERIES OF OVERPAYMENTS		4,000	4,000	5,000	8,112
MISCELLANEOUS	xlvi-b	7,23,942	34,350	22,510	46,535
CONTRIBUTIONS		...	...	...	410
RECEIPTS IN ENGLAND		...	...	...	504
LOSS OR GAIN BY EXCHANGE		...	...	...	—3
DEDUCT—(1) REFUND OF MISCELLANEOUS RECEIPTS. (2) REFUNDS OF LAPSED DEPOSITS ...		—2,00,000	—2,00,000	—2,85,000	—2,69,930
TOTAL—XLVI.—MISCELLANEOUS		11,35,668	4,46,753	3,55,865	3,69,142

DETAILED ACCOUNT No. **XLVI-a—MISCELLANEOUS.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.**

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of Deputy and Sub-Deputy Collectors.	3,000	4,000	11,000	
Contribution for leave salaries of officers on foreign service ...	18,C00	20,000	21,500	
Recoveries on account of Chaukidari Establishment ...	...	...	...	
Land Acquisition Establishment	8,000	16,000	10,000	
Additional poddar at Sambalpur	...	...	...	
Contribution for passages of officers transferred to and from other Governments.	3,050	3,050	3,050	
Contribution payable by the Government of Orissa on account of I.C.S. candidates.	7,780	7,780	7,780	
Contribution for the passage of I.C.S. officers	3,6C0	3,185	3,000	
Contribution on account of leave salaries of I.C.S. officers ...	56,713	48,635	47,975	
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	**1,00,143**	**1,02,650**	**1,04,305**	**45,645**

DETAILED ACCOUNT No. **XLVI-b.—MISCELLANEOUS.—MISCELLANEOUS.**

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Rent of Circuit House	...	...	100	
Recoveries on account of irregularly used service stamps for private telegrams.	25	25	10	
Miscellaneous recoveries under the Public Demands Recovery Act.	100	100	100	
Record-room receipts	600	600	200	
Rebate on passage	9,000	9,000	9,000	
Recoveries of law charges other than those in pauper suits.	8,000	9,000	4,500	
Sale-proceeds of waste papers	30	25	...	
Recoveries from Wards Estates for business conducted by Legal Remembrancer.	...	...	...	
Receipts from General Management of private estates under Act X of 1892.	100	100	100	
Sale of elephants	...	...	...	
Sale of Forms	...	...	...	
Transfer from the deposit account of grants for economic development and improvement of rural area.	6,96,587	...	...	
Sale of Tusks	...	...	...	
Receipts in connection with elections	500	1,500	1,000	
Other items	9,000	14,000	7,500	
TOTAL—MISCELLANEOUS ...	**7,23,942**	**34,350**	**22,510**	**46,535**

MAJOR HEAD—L.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS ADJUSTMENTS	...		10,00,000	
TOTAL—L.—MISCELLANEOUS ADJUSTMENTS.	...	**11,75,000**	**10,00,000**	**11,18,000**

MAJOR HEAD—LI—EXTRAORDINARY RECEIPTS.

	Rs.	Rs.	Rs.	Rs.
EXTRAORDINARY RECEIPTS	...	...	...	309
TOTAL—EXTRAORDINARY RECEIPTS	...	...	...	309

THE FIGURES FOR ACCOUNTS 1935-36 ARE FOR THE PROVINCE OF BIHAR AND ORISSA. ALL OTHER FIGURES ARE FOR THE PROVINCE OF BIHAR.

BUDGET ESTIMATE
OF
EXPENDITURE
FOR THE YEAR
1937-38

MAJOR HEAD—5—SALT

Sub-head under which the Grant will be accounted for—	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS	...		...	...	
TOTAL—5—SALT ..	...	...	...	...	903

GRANT No. 2.

MAJOR HEAD—7.—LAND REVENUE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Land Revenue—

Rs. 11,86,824.

Sub-heads under which the grant will be accounted for—	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
CHARGES OF ADMINISTRATION.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—TAUZI ESTABLISHMENT.					
Pay of Establishment	1,35,000	67,000	1,34,000	1,37,500	1,48,819
Allowances ... ... Voted ...	130	60	120	120	88
Contingencies (contract)	...	...	...	...	...
Contingencies (Non-contract)	375	250	500	375	632
TOTAL—A ... Voted ...	1,35,505	67,310	1,34,620	1,37,995	1,49,539
B.—CERTIFICATE ESTABLISHMENT	49,500	24,500	49,000	48,700	56,311
C.—KANUNGO ESTABLISHMENT.					
Pay of Establishment	41,591	21,442	42,884	42,884	66,493
Allowance ... ... Voted ...	10,000	5,050	10,100	9,150	10,920
Contingencies (Non-contract)	4,950	2,650	5,300	4,950	6,444
TOTAL—C ... Voted ...	56,541	29,142	58,284	56,984	83,857
D.—PARTITION ESTABLISHMENT.					
Pay of Officers ... ... Voted ...	22,200	11,331	18,662	17,400	19,396
Pay of Establishment	32,600	16,500	33,000	34,800	36,326
Allowances ... ... Voted ...	7,330	3,500	7,000	8,000	8,557
Contingencies (Non-contract)	59,000	29,000	58,000	63,000	64,424
TOTAL—D ... Voted ...	1,21,130	60,331	1,16,662	1,23,200	1,28,703

7.—LAND REVENUE.

Sub-heads under which the grant will be accounted for—	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.					
Pay of Officers ... ... Voted ...	...	...	...	...	...
Pay of Establishment	15,742	8,000	16,000	17,645	18,91[illegible]
Allowances ... ... Voted ...	240	120	240	85	2[illegible]
Contingencies (Non-contract)	1,800	640	1,279	1,279	1,31[illegible]
TOTAL—E ... Voted ...	17,782	8,760	17,519	19,009	20,4[illegible]
F.—COLLECTION OF RATES AND CESSES.—COLLECTIONS.					
Pay of Establishment	17,840	8,000	16,000	15,000	19,5[illegible]
Allowances ... ... Voted ...	4,700	2,050	4,100	2,100	2,1[illegible]
Contingencies (Non-contract)	8,500	4,250	8,500	6,000	10,0[illegible]
TOTAL—F ... Voted ...	31,040	14,300	28,600	23,100	31,7[illegible]
G.—COLLECTION OF RATES AND CESSES—VALUATION AND REVALUATION.					
Pay of Officers ... ... Voted ...	7,620	3,649	7,297	1,350	3,[illegible]
Pay of Establishment	32,500	16,000	28,000	6,300	4,[illegible]
Allowances ... ... Voted ...	2,200	1,300	2,600	1,100	1,[illegible]
Contingencies (Non-contract)	8,000	4,000	12,000	2,400	1,[illegible]
TOTAL—G ... Voted ...	50,320	24,949	49,897	11,150	10,4[illegible]
H.—*DEDUCT*—COST OF COLLECTION AND REVALUATION PAYABLE BY LOCAL FUNDS.	—81,360	—39,249	—78,497	—34,250	—42,1[illegible]
I.—MINING ESTABLISHMENT.					
Pay of establishment	3,800	1,900	...	...	...
Allowances ... ... Voted ...	630	315	...	...	...
Contingencies (Non-contract)	498	249	...	...	...
TOTAL—I ...	4,928	2,464	...	...	...
TOTAL—CHARGES OF ADMINISTRATION ...	3,85,386	1,92,507	3,76,085	3,85,888	4,38,8[illegible]
MANAGEMENT OF GOVERNMENT ESTATES.					
A.—COLLECTION OF REVENUE—DISTRICTS OTHER THAN SANTAL PARGANAS.					
Pay of Officers ... ... *Charged* ...	...	...	...	...	3[illegible]
Pay of Officers ... ... Voted ...	3,710	1,800	3,600	3,600	14,21[illegible]
Pay of Establishment	83,000	40,500	81,000	82,293	1,12,6[illegible]
Allowances ... ... *Charged* ...	...	...	...	...	1[illegible]
Allowances ... ... Voted ...	9,900	4,950	9,900	9,675	15,8[illegible]
Contingencies (Non-contract)	1,28,523	63,250	1,55,750	1,51,750	1,84,47[illegible]
TOTAL—A ... Voted ...	2,25,133	1,10,500	2,50,250	2,47,318	3,27,10[illegible]
TOTAL—A ... *Charged* ...	...	...	...	...	4[illegible]

7.—LAND REVENUE.

Sub-heads under which the grant will be accounted for—		Budget Estimate, 1937-38.	Grant on account, 1937-38	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
B.—COLLECTION OF REVENUE—SANTAL PARGANAS.						
Pay of Officers	Voted ...	...	...	...	...	...
Pay of Establishment	... ...	15,395	7,500	15,000	15,669	15,252
Allowances	Voted ...	34,000	16,000	32,000	38,668	33,925
Contingencies (Non-contract)	... ...	2,200	1,150	2,300	2,600	2,289
TOTAL B—Voted	...	51,595	24,650	49,300	56,937	51,466
C.—OUTLAY ON IMPROVEMENTS—DISTRICTS OTHER THAN SANTAL PARGANAS.	Voted ...	55,100	24,725	59,450	54,750	93,964
D.—DITTO—SANTAL PARGANAS	Voted ...	42,585	15,943	41,886	41,886	35,350
E—TRANSFER TO KOLHAN MARKET FUND	... ...	24,132	5,000	...	...	...
TOTAL—MANAGEMENT OF GOVERNMENT ESTATES	Voted ...	3,98,545	1,80,818	4,00,886	4,00,891	5,07,885
	Charged ...	...	...	...	...	*48*
SURVEY, SETTLEMENT AND RECORD OPERATIONS.						
A.—SUPERINTENDENCE.						
Pay of Officers	*Charged* ...	...	...	...	...	...
Pay of Officers	Voted ...	...	...	335	600	5,837
Pay of Establishment	... ...	...	...	696	977	12,254
Allowances	*Charged* ...	...	...	...	...	...
Allowances	Voted ...	...	...	...	...	304
Contingencies—(Contract)	... ...	...	...	...	...	437
Contingencies (Non-contract)	... ...	...	...	...	...	2,017
TOTAL A—	Voted ...	...	...	1,031	1,577	20,849
	Charged ...	...	...	...	...	...
B.—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.						
Pay of Officers	Voted ...	10,665	5,045	10,092	10,300	9,724
Pay of Establishment	... ...	57,600	28,250	56,500	59,734	56,575
Allowances	Voted ...	3,527	1,588	3,176	2,773	2,474
Contingencies (Non-contract)	... ...	13,000	6,000	12,000	12,382	9,725
Deduct—Amounts recoverable from other Governments and Departments.		—3,000	...	—6,880	—6,880	...
TOTAL B—Voted	...	81,792	40,883	74,888	78,309	78,498

7.—LAND REVENUE.

Sub-heads under which the grant will be accounted for—		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
C.—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR.						
Pay of Officers	*Charged*	*14,400*	*7,200*	*16,500*	*16,500*	*18,692*
Pay of Officers	Voted	9,570	4,785	16,863	19,910	26,553
Pay of Establishment	Voted	14,100	7,000	17,889	17,312	27,198
Allowances	*Charged*	*1,200*	*600*	*900*	*900*	*6,550*
Allowances	Voted	4,052	2,000	6,133	4,458	12,080
Contingencies (Non-contract)		19,930	9,965	74,505	68,133	84,565
Construction and repairs		...	...	...	...	...
TOTAL—C	Voted	**47,652**	**23,750**	**1,15,390**	**1,09,813**	**1,50,380**
	Charged	*15,600*	*7,800*	*17,400*	*17,400*	*25,252*
D.—REVISION SETTLEMENT OPERATIONS—SANTAL PARGANAS						
Pay of Officers	*Charged*	...	...	...	...	*19*
TOTAL—D	*Charged*	...	...	...	...	*19*
E.—MINOR SETTLEMENT OPERATIONS		**26,241**	**13,217**	**26,435**	**12,067**	**11,184**
F.—MAINTENANCE OF BOUNDARY PILLARS		**5,500**	**2,750**	**5,500**	**5,500**	**5,297**
G.—DEMARCATION OF BOUNDARY PILLARS BETWEEN BRITISH TERRITORIES, NEPAL AND INDIAN STATES.		**3,598**	**1,799**	...	...	...
TOTAL—SURVEY, SETTLEMENT AND RECORD OPERATIONS	Voted	**1,64,788**	**82,399**	**2,23,244**	**2,07,266**	**2,66,214**
	Charged	*15,600*	*7,800*	*17,400*	*17,400*	*25,271*
LAND RECORDS.						
A.—MAINTENANCE OF LAND RECORDS.						
Pay of Establishment	Voted	...	...	...	...	17,927
Allowances	Voted	...	...	...	...	1,822
Contingencies—Non-contract	Voted	...	...	...	...	592
TOTAL—A	Voted	...	...	...	...	**20,341**
B.—LAND REGISTRATION.						
Pay of Establishment	Voted	24,902	12,500	25,000	25,000	31,940
Allowances	Voted	40	15	30	30	...
Contingencies—Non-contract	Voted	508	250	500	500	762
TOTAL—B	Voted	**25,450**	**12,765**	**25,530**	**25,530**	**32,702**
TOTAL—LAND RECORDS	Voted	**25,450**	**12,765**	**25,530**	**25,530**	**53,043**
ASSIGNMENT AND COMPENSATIONS	Voted	**2,01,500**	**1,50,500**	**1,51,000**	**1,00,600**	**1,06,420**
CHARGES IN ENGLAND—						
LEAVE SALARIES AND DEPUTATION PAY— High Commissioner	Voted	...	...	...	2,680	8,472
	Charged	...	...	*9,200*	*10,280*	*12,351*
STERLING OVERSEAS PAY— High Commissioner	Voted	...	...	...	...	...
	Charged	*3,320*	*1,660*	*4,000*	*4,000*	*2,467*
STORES FOR INDIA— High Commissioner	Voted	480	240	520	560	319
	Charged	...	...	...	...	...
OTHER CHARGES— Secretary of State	Voted	10,680	4,500	200	6,000	18,414
	Charged	...	...	...	...	...
TOTAL—HIGH COMMISSIONER	Voted	**480**	**240**	**520**	**3,240**	**8,791**
	Charged	*3,320*	*1,660*	*13,200*	*14,280*	*14,818*
TOTAL—SECRETARY OF STATE	Voted	**10,680**	**4,500**	**200**	**6,000**	**18,414**
	Charged	...		...	...	...
TOTAL—CHARGES IN ENGLAND	Voted	**11,160**	**4,740**	**720**	**9,240**	**27,205**
	Charged	*3,320*	*1,660*	*13,200*	*14,280*	*14,818*
LOSS OR GAIN BY EXCHANGE	Voted	...	...	...	...	—142
	Charged	...	...	...	...	*—76*
TOTAL	Voted	(a) **11,86,824**	**6,23,729**	**11,77,465**	**11,29,415**	**13,99,485**
TOTAL	*Charged*	*18,920*	*9,460*	*30,600*	*31,680*	*40,061*
TOTAL—7.—LAND REVENUE		**12,05,744**	**6,33,189**	**12,08,065**	**11,61,095**	**14,39,546**
Angul		...	...	...	...	*31,955*
GRAND TOTAL		(b) **12,05,744**	**6,33,189**	**12,08,065**	**11,61,095**	**14,71,501**

(a) This figure represents the amount of this grant.

(b) This figure is the total figure in the General Abstract at page 9.

7.—LAND REVENUE—CHARGES OF ADMINISTRATION.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
A.—TAUZI ESTABLISHMENT.	195	195	Clerks	1,36,020			1,36,900	
	5	5	Peons, duftries and servants	600			600	
			Temporary establishment	...			...	
			Leave salaries	...			...	
			Deduct—Probable savings	—1,620			...	
			Pay of Establishment ...	1,35,000	67,000	1,34,000	1,37,500	1,48,819
			TRAVELLING ALLOWANCE	85	40		75	43
			Other allowances	45	20		45	45
			Allowances—Voted ...	130	60	120	120	88
			Contract contingencies	...	...		...	
			Contingencies—Contract ...	...	...	...	...	...
			Miscellaneous contingencies (Non-contract) ...	375	...	...	375	
			Contingencies—Non-contract ...	375	250	500	375	632
			TOTAL ...	1,35,505	67,310	1,34,620	1,37,995	1,49,539
			Deduct—Recoveries on account of Establishment.	...	...	...	...	...
			TOTAL—TAUZI ESTABLISHMENT ...	1,35,505	67,310	1,34,620	1,37,995	1,49,539
B.—CERTIFICATE ESTABLISHMENT.	62	62	Clerks	42,250			41,450	
	5	5	Servants	600			600	
			Temporary establishment	6,500			6,500	
			Travelling allowance	60			60	
			Other allowances	45			45	
			Contingencies—non-contract	45			45	
			TOTAL—CERTIFICATE ESTABLISHMENT.	49,500	24,500	49,000	48,700	56,311

7.—LAND REVENUE—CHARGES OF ADMINISTRATION—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	R
C.—KANUNGO ESTABLISHMENT.	32	32	Kanungos	39,840			39,600	
	1	...	Chainmen and measurers	...			120	
	1	1	Clerk	480			480	
			Temporary establishment	..			...	
			Increments and pay of substitutes ...	1,271			2,684	
			Deduct—Probable savings	...			...	
			Pay of Establishment ...	41,591	21,442	42,884	42,884	66,49
			TRAVELLING ALLOWANCE	10,000	5,050		9,150	10,92
			Other allowances	...	...		...	...
			Allowances—Voted ...	10,000	5,050	10,100	9,150	10,92
			Contingencies	4,950			4,950	
			Contingencies—Non-contract ...	4,950	2,650	5,300	4,950	6,44
			TOTAL—KANUNGO ESTABLISHMENT ...	**56,541**	**29,142**	**58,284**	**56,984**	**83,857**
D.—PARTITION ESTABLISHMENT.	7	6	Deputy and Sub-Deputy Collectors 2(350), 1(325), 1(300), 1(275), 1(225).	20,400			15,900	
			Special pay	1,800			1,500	
			Pay of Officers—Voted ...	22,200	11,331	18,662	17,400	19,396
	29	28	Clerks	17,610			18,730	
	14	12	Servants	1,440			1,680	
			Measuring establishment	...			...	
			Temporary establishment	13,550			14,390	
			Leave salaries	...			...	
			Pay of Establishment ...	32,600	16,500	33,000	34,800	36,326
			Carried over ...	54,800	27,831	51,662	52,200	55,722

7.—LAND REVENUE—CHARGES OF ADMINISTRATION—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	54,800	27,831	51,662	52,200	55,722
D.—PARTITION ESTABLISHMENT—*concld.*			TRAVELLING ALLOWANCE	4,330	2,000		4,500	4,495
			Other allowances	3,000	1,500		3,500	4,062
			Allowances—Voted ...	7,330	3,500	7,000	8,000	8,557
			Miscellaneous contingencies	59,000			63,000	
			Contingencies—Non-contract ...	59,000	29,000	58,000	63,000	64,424
			TOTAL ...	1,21,130	60,331	1,16,662	1,23,200	1,28,703
			Deduct—Recoveries of Partition Fees ...	...	...	...	...	...
			TOTAL—PARTITION ESTABLISHMENT ...	**1,21,130**	**60,331**	**1,16,662**	**1,23,200**	**1,28,703**
E.—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.			Part pay of Deputy Collector	...	...	...	...	...
			Pay of Officers—Voted ...	...	...	...	...	...
	24	20	Clerks	13,298			14,826	
	16	12	Servants	1,584			2,064	
			Temporary establishment	360			325	
			Leave salaries	500			550	
			Deduct—Probable savings	...			—120	
			Pay of Establishment ...	15,742	8,000	16,000	17,645	18,913
			TRAVELLING ALLOWANCE	195	100		40	164
			Grain compensation allowance	...	...		...	...
			Other allowances	45	20		45	56
			Allowances—Voted ...	240	120	240	85	220
			Miscellaneous contingencies	1,800			1,279	
			Contingencies—Non-contract ...	1,800	640	1,279	1,279	1,317
			TOTAL—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.	**17,782**	**8,760**	**17,519**	**19,009**	**20,450**

7.—LAND REVENUE—CHARGES OF ADMINISTRATION—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accoun[ts] 1935-3[6] (9)
				Rs.	Rs.	Rs.	Rs.	R[s.]
F.—COLLECTION	14	14	Clerks	10,030			10,512	
	35	35	Servants	4,200			4,200	
			Temporary establishment	3,610			288	
			Pay of Establishment ...	17,840	8,000	16,000	15,000	19,54
			TRAVELLING ALLOWANCE	700	200		400	30
			Other allowances	4,000	1,850		1,700	1,81
			Allowances—Voted ...	4,700	2,050	4,100	2,100	2,11
			Miscellaneous contingencies	8,500			6,000	
			Contingencies—Non-contract ...	8,500	4,250	8,500	6,000	10,04
			TOTAL—COLLECTION ...	**31,040**	**14,300**	**28,600**	**23,100**	**31,707**
G.—VALUATION AND REVALUATION.			Deputy and Sub-Deputy Collectors' special pay	7,620			1,350	
			Pay of Officers—Voted ...	7,620	3,649	7,297	1,350	3,25
			Clerks (temporary)	26,020			5,436	
			Servants (do.)	6,480			864	
			Temporary establishment	...			...	
			Pay of Establishment ...	32,500	16,000	28,000	6,300	4,39
			TRAVELLING ALLOWANCE	2,200	1,300		1,100	
			Grain compensation allowance	...	...		...	
			Allowances—Voted ...	2,200	1,300	2,600	1,100	1,30
			Miscellaneous contingencies	8,000			2,400	
			Contingencies—Non-contract ...	8,000	4,000	12,000	2,400	1,46
			TOTAL—VALUATION, ETC.	**50,320**	**24,949**	**49,897**	**11,150**	**10,424**
I.—MINING ESTABLISHMENT.	...	1	Mining Inspector	3,800	...	...	...	...
	...	1	Mining Amin					
	...	1	Clerk					
			Pay of Establishment ...	3,800	1,900	...	...	...
			TRAVELLING ALLOWANCE	630	315			
			Other allowances	...	...		...	...
			Allowances—Voted ...	630	315	...	...	...
			Miscellaneous contingencies	498		...		...
			Contingencies—Non-contract ...	498	249	..	...	...
			TOTAL—MINING ESTABLISHMENT ...	**4,928**	**2,464**	...	...	...

7.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
A.—COLLECTION OF REVENUE—DISTRICTS OTHER THAN SANTAL PARGANAS.	...	...	*Pay of officers*	...	...	...	...	...
			Pay of officers—Charged	...	...	...	...	*36*
	1	1	Deputy Collector and Sub-Deputy Collectors 1(300).	3,710			3,600	
			Pay of Officers—Voted ...	3,710	1,800	3,600	3,600	14,216
	56	62	Tahsildars	30,081			28,748	
	10	11	Overseers, Amins, etc.	6,139			5,379	
	29	30	Clerks	18,560			17,351	
	3	3	Servants	360			360	
	171	174	Patwaris and forest guards	20,243			20,190	
			Temporary establishment	8,635			9,158	
			Leave salaries	1,203			1,107	
			Add—Amount payable to the Forest Department.	...			...	
			Deduct—Probable savings	—2,221			...	
			Pay of Establishment ...	83,000	40,500	81,000	82,293	1,12,529
			TRAVELLING ALLOWANCE	...				*12*
			Other allowances	...				...
			Allowances—Charged	...	...	...	...	*12*
			TRAVELLING ALLOWANCE	8,000	4,000		7,880	11,034
			Grain compensation allowance	...	...		...	...
			Other allowances	45	22		45	4,850
			Commission on collection of rent	1,855	928		1,750	...
			Allowances—Voted ...	9,900	4,950	9,900	9,675	15,884
			LOCAL CESS	1,07,543			1,07,176	
			Miscellaneous contingencies	7,245			31,839	
			Construction, repairs or rent of Khasmahal tahsil offices and quarters of establishment.	16,000			15,000	
			Deduct—Amount recoverable from the Central Government on account of rent for the Pusa estate.	—2,265			—2,265	
			Contingencies—Non-contract ...	1,28,523	63,250	1,55,750	1,51,750	1,84,476
			TOTAL ...	2,25,133	1,10,500	2,50,250	2,47,318	3,27,105
			Deduct—Recoveries	...	...	...	...	...
			Total ... { **Voted** ...	**2,25,133**	**1,10,500**	**2,50,250**	**2,47,318**	**3,27,105**
			Total ... { *Charged*	...	...			*48*
			TOTAL—COLLECTION OF REVENUE—DISTRICTS OTHER THAN SANTAL PARGANAS.	2,25,133	1,10,500	2,50,250	2,47,318	3,27,153
B.—COLLECTION OF REVENUE—SANTAL PARGANAS.	1	1	Superintendent, Hiranpur Market 1(300) +S. P. (120)	5,040			5,040	
	1	1	Tahsildar	840			840	
	2	2	Clerks	900			900	
	2	2	Servants	240			240	
	7	7	Deputy rangers and forest guards ...	3,074			3,384	
			Temporary establishment	613			613	
	22	22	Forest guards	4,188			4,152	
			Leave salaries	500			500	
			Pay of Establishment ...	15,395	7,500	15,000	15,669	15,252
			Carried over ...	15,395	7,500	15,000	15,669	15,252

7.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES—concld.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37 (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	15,395	7,500	15,000	15,669	15,252
B.—COLLECTION OF REVENUE—SANTAL PARGANAS—concld.			TRAVELLING ALLOWANCE	3,208	1,600		2,903	3,208
			Grain compensation allowance	...	...		...	...
			Other allowances	2,800	1,400		1,800	30,711
			Commission on collection of rent	36,520	13,000		38,965	...
			Deduct—Probable savings	—8,528	...		—5,000	...
			Allowances—Voted ...	34,000	16,000	32,000	38,668	33,920
			Miscellaneous contingencies	1,654			1,714	
			Local cess	1,842			1,570	
			Construction, repairs, etc.	26			26	
			Deduct—Probable savings	—1,322			—710	
			Contingencies—Non-contract ...	2,200	1,150	2,300	2,600	2,259
			TOTAL—COLLECTION OF REVENUE—SANTAL PARGANAS.	**51,595**	**24,650**	**49,300**	**56,937**	**51,488**
C.—OUTLAY ON IMPROVEMENTS.			Grants to districts other than Santal Parganas	51,200			51,200	
			Grant for Kadam Kuan Improvement and Bankipur Maidan.	500			500	
			Miscellaneous (outside Board's contract grant)...	3,400			3,050	
			TOTAL—OUTLAY ON IMPROVEMENTS*	**55,100**	**24,725**	**59,450**	**54,750**	**93,968**

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS.

SUB-HEADS. (1)	1936-37. (2)	1937-38. (3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.			
A.—SUPERINTENDENCE.			*Director of Land Records and Surveys* ...					
			Special pay					
			Officer on special duty					
			Pay of Officers—Charged	...	...	...	...	...
			Carried over ...	...	...	...	...	...

*This sub-head is also a primary unit of appropriation.

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1936-37. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	...				
A.—SUPERINTENDENCE—*concld.*	1		Personal Assistant to the Director ...	...			600	
			Special pay					
			Pay of Officers—Voted ...	...	...	335	600	5,837
	8		Clerks				900	
			Shorthand pay				...	
	5		Servants				77	
			Leave salaries					
			Pay of Establishment ...	...	...	696	977	12,254
			TRAVELLING ALLOWANCE					
			Cost of passages granted under the Superior Civil Services Rules, 1924.					
			Allowances—Charged	...	...	...	...	...
			TRAVELLING ALLOWANCE					280
			Grain compensation allowance					
			Other allowances					24
			Allowances—Voted ...	...	...	...	...	304
			Contract contingencies					
			Contingencies—Contract ...	...	...		...	437
			Miscellaneous contingencies (Non-contract) ...					
			Contingencies—Non-contract ...	...	...	...	...	2,017
			TOTAL ...					
			TOTAL ... Voted ...	...		1,031	1,577	20,849
			TOTAL—Charged	...	...	...	...	...
			TOTAL—SUPERINTENDENCE ...	...	...	1,031	1,577	20,849

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary Units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37 (7)	Budget Estimate, 1936-37. (8)	Accounts 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
B.—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.	1	1	Deputy Director of Surveys, 1(700) ...	9,465			9,100	
			Special pay...	1,200			1,200	
			Probable savings	...			..	
			Pay of Officers—Voted ...	10,665	5,045	10,092	10,300	9,72[illegible]
	79	76	Supervisors, draftsmen, estimators, clerks, surveyors, etc.	42,252			43,039	
	16	16	Servants	2,338			2,334	
			Temporary establishment—					
	18	33	(1) Traverse Survey	2,282			1,644	
	50	55	Drawing Office	12,029			12,657	
			Leave salaries	560			460	
			Deduct—Probable savings	—1,861			—400	
			Pay of Establishment	57,600	28,250	56,500	59,734	56,57[illegible]
			TRAVELLING ALLOWANCE	3,027	1,338		2,173	1,64[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	600	250		600	8[illegible]
			Allowances—Voted ...	3,527	1,588	3,176	2,773	2,47[illegible]
			Customs duty on imported stores ...	100			100	
			Rents, rates and taxes	...			...	
			Cost of mathematical instruments ...	560			366	
			Service postage and telegrams	850			800	
			Purchase of printing machine	..			...	
			Purchase of tents, stores, etc.	150			150	
			Miscellaneous contingencies (Drawing Office) ...	5,716			5,018	
			Miscellaneous contingencies (Traverse Survey)...	7,480			6,698	
			Additional charges to be paid to the Survey of India.	...			250	
			Deduct—Amount to be contributed by the Forest Department.	...			...	
			Deduct—Probable savings	—1,856			—1,000	
			Contingencies—Non-contract ...	13,000	6,000	12,000	12,382	9,725
			Deduct—Amount recoverable from other Governments and Departments—					
			(1) Contribution payable by Orissa Government	—2,250		—6,130	—6,130	...
			(2) " " Forest Department ...	—750		—750	—750	...
			TOTAL ...	—3,000	...	—6,880	—6,880	...
			TOTAL—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.	**81,792**	**40,883**	**74,888**	**78,309**	**78,498**

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary Units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
C.—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR.			*Settlement Officer*	*12,900*			*14,700*	
			Assistant Settlement Officer	...			...	
			Special pay	...			*1,800*	
			Overseas pay	*1,500*			...	
			Pay of Officers—Charged ...	*14,400*	*7,200*	*16,500*	*16,500*	*18,692*
			Assistant Settlement Officer	7,900			15,110	
			Special pay	1,670			3,300	
			Leave salaries	...			1,500	
			Pay of Officers—Voted ...	9,570	4,785	16,863	19,910	26,553
			Office establishment at headquarters ...	7,880			12,178	
			Servants at headquarters	1,380			1,704	
			Kanungos and Inspectors	540			3,230	
			Police Guards	...			...	
			Leave salaries	4,300			200	
			Pay of establishment ...	14,100	7,000	17,889	17,312	27,198
			Carried over ...	38,070	18,985	51,252	53,722	72,443

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary Units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	38,070	18,985	51,252	53,722	72,44[illegible]
C.—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR—*concld.*			*TRAVELLING ALLOWANCE*	*1,200*	*600*		*900*	*4,14[illegible]*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...			*2,41[illegible]*
			Allowances—Charged ...	*1,200*	*600*	*900*	*900*	*6,5[illegible]*
			TRAVELLING ALLOWANCE	3,300	1,650		3,600	10,20[illegible]
			Grain compensation allowance	...	...		...	
			Other allowances	752	350		858	1,88[illegible]
			Allowances—Voted ...	4,052	2,000	6,133	4,458	12,08[illegible]
			JOB (CONTRACT) WORK	11,531			56,662	
			Rents, rates and taxes	6,366			7,871	
			Purchase of mathematical and other instruments	...			...	
			Service postage and telegram charges ...	700			1,000	
			Purchase of tents, stores, etc.	...			...	
			Petty construction and repairs	...			...	
			Binding charges	...			...	
			Miscellaneous contingencies	1,333			2,600	
			Contingencies—Non-contract ...	19,930	9,965	74,505	68,133	84,55[illegible]
			Works	...			...	
			Petty construction and repairs	...			...	
			Construction and Repairs ...	...	...	...	...	...
			TOTAL ... Voted ...	47,652	23,750	1,15,390	1,09,813	1,50,3[illegible]
			TOTAL ... Charged ...	*15,600*	*7,800*	*17,400*	*17,400*	*25,[illegible]*
			TOTAL—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR.	63,252	31,550	1,32,790	1,27,213	1,75,6[illegible]

7.—LAND REVENUE—LAND RECORDS.

SUB-HEADS. (1)	1936-37. (2)	1937-38. (3)	(4)	(5)	(6)	(7)	(8)	(9)
			(SAMBALPUR).	Rs.				
A.—MAINTENANCE OF LAND RECORDS.		...	Superintendent and assistant superintendent ...	...				
		...	Revenue inspectors	...				
		...	Patwaris	...				
			Clerks	...				
		...	Servants	...				
			Temporary establishment	...				
			Leave salaries	...				
			Deduct—Probable savings	...				
			Pay of Establishment ...	...			...	17,927
			Carried over ...	...			...	17,927

7.—LAND REVENUE—LAND RECORDS—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on accounts, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs
			Brought forward ...	...		...	...	17,927
			TRAVELLING ALLOWANCE					1,822
			Grain compensation allowance					...
			Other allowances					...
			Allowances—Voted ...	...			...	1,822
			Miscellaneous contingencies	...			...	...
			Contingencies—Non-contract ...	...			...	592
			TOTAL ...				...	20,341
			Deduct—Recoveries on account of services of Patwaris.				...	...
			TOTAL—MAINTENANCE OF LAND RECORDS.	...			...	20,341
B.—LAND REGISTRATION.	39	39	Clerks	23,187			23,585	
	6	6	Servants	720			720	
			Leave salary	995			695	
			Temporary establishment	...			...	
			Deduct—Probable savings	...			...	
			Pay of Establishment ...	24,902	12,500	25,000	25,000	31,940
			TRAVELLING ALLOWANCE	40	15		30	
			Other allowances	...	...		...	
			Allowances—Voted ...	40	15	30	30	...
			Miscellaneous contingencies	508			500	
			Contingencies—Non-contract ...	508	250	500	500	762
			TOTAL ...	25,450	12,765	25,530	25,530	32,702
			Deduct—Probable savings	...	...	...	...	...
			TOTAL—LAND REGISTRATION ...	**25,450**	**12,765**	**25,530**	**25,530**	**32,702**

7.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS.

				Rs.	Rs.	Rs.	Rs.	Rs.
ASSIGNMENTS AND COMPENSATIONS.			Pensions in lieu of resumed lands	6,000			5,000	
			Malikana or allowances to excluded proprietors	95,500			95,600	
			Purchase of Bikapur area in Monghyr ...	1,00,000			...	
			Inamdars and other grantees	...			...	
			TOTAL—ASSIGNMENTS AND COMPENSATIONS *	**2,01,500**	**1,50,500**	**1,51,000**	**1,00,600**	**1,06,420**

* The minor head is also a primary unit of appropriation.

GRANT No. 3.

MAJOR HEAD—8.—PROVINCIAL EXCISE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in res[illegible] of Provincial Excise.

Rs. 12,98,600.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accoun[illegible] 1935-3[illegible]
SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	
Pay of officers ... ... Voted ...	30,397	15,200	32,970	32,970	37[illegible]
Pay of Establishment	31,260	15,750	31,500	30,976	31[illegible]
Allowances ... ... Voted ...	9,278	4,639	9,278	9,278	9,[illegible]
Contingencies—Contract	3,500	1,750	3,500	3,000	3,[illegible]
Contingencies—Non-contract ...	3,855	1,800	3,905	3,905	1,[illegible]
TOTAL SUPERINTENDENCE ... ... Voted ...	78,290	39,139	81,153	80,129	83,[illegible]
DISTRICT EXECUTIVE ESTABLISHMENT.					
Pay of officers ... ... Voted ...	1,00,714	48,650	1,00,000	96,678	1,26,[illegible]
Pay of Establishment	6,29,460	3,09,287	6,20,999	6,25,999	6,95,[illegible]
Allowances ... ... Voted ...	2,94,648	1,44,824	2,92,648	3,01,648	3,39,[illegible]
Contingencies—Contract	20,200	10,100	21,400	20,700	32,[illegible]
Contingencies—Non-contract	17,676	7,730	17,876	17,076	20,[illegible]
Expenditure in connection with the collection of excise duty on sugar.	9,324	4,662	...	...	...
Deduct—Cost of establishment in connection with the collection of excise duty on sugar debitable to the Central Government.	—9,324	—2,331	—9,400	...	...
Deduct—Amount transferred to 5—Salt (Central) ...	...	...	...	...	—75,8[illegible]
TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT Voted ...	10,62,698	5,22,922	10,43,523	10,62,101	11,39,36[illegible]
COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT.* Voted ...	1,55,112	1,31,787	1,61,348	1,61,348	4,50,7[illegible]
PURCHASE OF GANJA AND OTHER DRUGS* Voted ...	...	...	...	...	4,9[illegible]
COMPENSATIONS ... ... Voted ...	500	250	500	500	5,[illegible]
CHARGES IN ENGLAND.					
STORES FOR INDIA—					
High Commissioner ... ... Voted ...	2,000	1,040	2,080	2,000	2,194
TOTAL CHARGES IN ENGLAND ... Voted ...	2,000	1,040	2,080	2,000	2,194
LOSS OR GAIN BY EXCHANGE	...	...	...	...	—11
TOTAL—8.—PROVINCIAL EXCISE Voted ...	(a) 12,98,600	6,95,138	12,88,604	13,06,078	16,86,354
ANGUL	...		...	...	*19,205*
GRAND TOTAL ...	(b) 12,98,600	6,95,138	12,88,604	13,06,078	17,05,559

* These minor heads are also primary units of appropriation.

(a) This amount represents the amount of this grant.

(b) This figure is the total figure in the General Abstract at page 9.

8.—PROVINCIAL EXCISE—SUPERINTENDENCE.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.*	1	1	Deputy Commissioner	11,640			13,290	
	1	1	Additional Deputy Commissioner	10,290			11,280	
	1	1	Personal Assistant (500)	6,067			6,000	
			Special pay (100)	1,200			1,200	
			Leave salary	1,200			1,200	
			Pay of Officers—Voted ...	30,397	15,200	32,970	32,970	37,755
	1	1	Inspectors and sub-inspectors 1(300) ...	3,600			3,600	
			Special pay	...			...	
	19	19	Clerks	23,119			23,820	
			Shorthand pay	1,440			1,080	
	17	17	Servants	2,856			2,856	
			Leave salaries	160			160	
			Temporary establishment	85			...	
			Deduct—Probable savings	...			—540	
			Pay of Establishment ...	31,260	15,750	31,500	30,976	31,237
			TRAVELLING ALLOWANCE ...	9,200	4,600		9,200	9,141
			Grain compensation allowance	...	...		...	...
			Other allowances	78	39		78	...
			Allowances—Voted ...	9,278	4,639	9,278	9,278	9,141
			Contract contingencies	3,500			3,000	
			Contingencies—Contract ...	3,500	1,750	3,500	3,000	3,493
			SECRET SERVICE EXPENDITURE	1,800			1,800	
			Customs duty on imported stores	505			505	
			Miscellaneous contingencies (non-contract) ...	1,350			1,400	
			Cost of testing mathematical instruments ...	...			...	
			Purchase of instruments	200			200	
			Purchase of typewriters	...			...	
			Purchase of cycle	...			...	
			Contingencies—Non-contract ...	3,855	1,800	3,905	3,905	1,966
			TOTAL—SUPERINTENDENCE ...	78,290	39,139	81,153	80,129	83,592

* There are no sub-heads under this minor head.

The pay and allowances of the Commissioner of Excise is provided under the head 25—General Administration—*vide* p. 84.

8.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE ESTABLISHMENT.	16	16	Superintendents 2(750), 2(650), 1(600), 3(550), 1(450), 1(340), 2(300), 4(260). ...	90,394			86,358	
	3	3	Deputy Superintendents 3(170)	6,120			6,120	
			Leave salaries	7,200			7,200	
			Deduct—Probable savings	—3,000			—3,000	
			Pay of Officers—Voted ...	1,00,714	48,650	1,00,000	96,678	1,26,935
	333	330	Inspectors and sub-inspectors	3,55,800			3,55,320	
	85	84	Clerks	57,160			58,490	
	215	215	Assistant sub-inspectors	54,672			54,672	
	964	968	Servants	1,57,843			1,57,224	
			Temporary establishment—					
			For Ganja cultivation	20,000			20,293	
			For tree tax system	780			...	
			For one inspector at Ranchi	1,200			...	
			Deduct—Probable savings	—18,000			—20,000	
			Pay of Establishment ...	6,29,460	3,09,287	6,20,999	6,25,999	6,95,55[illegible]
			TRAVELLING ALLOWANCE	2,53,000	1,24,000		2,48,000	2,96,000
			Grain compensation allowance	...	...		...	...
			Rewards	36,512	18,256		50,000	43,588
			Other allowances	5,136	2,568		3,648	...
			Allowances—Voted ...	2,94,648	1,44,824	2,92,648	3,01,648	3,39,59[illegible]
			Boat maintenance	...			...	
			Petty repairs	1,100			1,100	
			Petty stores for motor launch	...			...	
			Contract contingencies	19,100			19,600	
			Contingencies—Contract ...	20,200	10,100	21,400	20,700	32,91[illegible]
			Purchase of typewriters	...			...	
			Rent, rates and taxes	876			876	
			Miscellaneous contingencies (non-contract) ...	6,750			6,750	
			Contribution to the Police Training College, Hazaribagh, for the training of the excise cadets	7,800			7,800	
			Prizes to excise cadets at Rs. 50, for each half year	150			150	
			Contribution to the Police Department for the training of excise cadets in Nathnagar school	...			...	
			Hire of conveyance for carrying forces in excise raid	2,100			1,500	
			Contingencies—Non-contract ...	17,676	7,730	17,876	17,076	20,25[illegible]
			TOTAL ...	10,62,698	5,20,591	10,52,923	10,62,101	12,15,24[illegible]
EXPENDITURE IN CONNECTION WITH THE COLLECTION OF EXCISE DUTY ON SUGAR.			Special officer	2,700				
			Pay of officer—Voted ...	2,700	1,350	...	...	
		8	Clerks	2,424				
		2	Peons					
			Pay of establishment ...	2,424	1,212	...	...	
			Travelling allowance	3,000				
			Allowances—Voted ...	3,000	1,500	...	...	
			Contract—Contingencies	1,200				
			Contingencies—Contract ...	1,200	600	...	...	
			TOTAL—EXPENDITURE IN CONNECTION WITH THE COLLECTION OF EXCISE DUTY ON SUGAR.	9,324	4,662			
			Deduct—Cost of establishment in connection with the collection of excise duty on sugar debitable to the Central Government.	—9,324	—2,331	—9,400	...	
			Deduct—Amount transferred to 5. Salt (Central)	...	...	...	...	—75,888
			TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT	**10,62,698**	**5,22,922**	**10,43,523**	**10,62,101**	**11,39,361**
COMPENSATIONS*			Rent of French Lodge	...			...	
			Compensations	500			500	
			TOTAL—COMPENSATIONS ...	**500**	**250**	**500**	**500**	5,521

*This minor head is also primary unit of appropriation.

GRANT No. 4.

MAJOR HEAD—9.—STAMPS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Stamps—Rs. 1,89,350.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account. 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment	7,800	3,500	7,000	7,770	8,080
Allowances ... ... Voted ...	...	...	...	...	...
Contingencies—Non-contract	3,600	1,700	3.400	3,900	3,415
TOTAL—SUPERINTENDENCE ...	**11,400**	**5,200**	**10,400**	**11,670**	**11,495**
NON-JUDICIAL—					
COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES*... Voted ...	**14,500**	**7,450**	**14,900**	**14,900**	**17,433**
CHARGES FOR SALE OF STAMPS.					
Discount on sale of Adhesive stamps	**6,000**	**2,850**	**5,700**	**5,100**	**5,695**
Discount on sale of special overprinted revenue stamps	...	...	...	...	**408**
Discount on sale of impressed stamps	**53,000**	**26,000**	**52,000**	**52,300**	**53,572**
TOTAL—CHARGES FOR SALE OF STAMPS ...	**59,000**	**28,850**	**57,700**	**57,400**	**59,675**
TOTAL—Non-Judicial ...	**73,500**	**36,300**	**72,600**	**72,300**	**77,108**
JUDICIAL—					
COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES*	**45,000**	**22,500**	**45,000**	**44,000**	**48,580**
CHARGES FOR SALE OF STAMPS					
Discount on sale of court-fee stamps	**56,000**	**28,000**	**56,000**	**54,600**	**64,223**
Discount on sale of stamps for copies	**3,450**	**1,700**	**3,400**	**3,200**	**3,542**
TOTAL—CHARGES FOR SALE OF STAMPS ...	**59,450**	**29,700**	**59,400**	**57,800**	**67,765**
TOTAL—JUDICIAL ...	**1,04,450**	**52,200**	**1,04,400**	**1,01,800**	**1,16,345**
TOTAL—9.—STAMPS ...	(a)**1,89,350**	**93,700**	**1,87,400**	**1,85,770**	**2,04,948**
ANGUL	...	...	...	...	*199*
GRAND TOTAL ...	**1,89,350**	**93,700**	**1,87,400**	**1,85,770**	**2,05,147**

9.—STAMPS—SUPERINTENDENCE.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	10	10	Clerks	7,560			7,530	
			Pressman	...			...	
	2	2	Servants	240			240	
			Pay of Establishment ...	7,800	3,500	7,000	7,770	8,080
			TRAVELLING ALLOWANCE	...	...			...
			Other allowances	...	...			...
			Allowances—Voted	...	...	...	...	...
			Freight charges of non-postal stamps ...	2,550			2,850	
			Other contingencies (Non-contract) ...	1,050			1,050	
			Contingencies—Non-contract ...	3,600	1,700	3,400	3,900	3,415
			Miscellaneous contingencies	...	...			
			Contingencies—Contract ...	...	...	...	...	
			TOTAL—SUPERINTENDENCE ...	**11,400**	**5,200**	**10,400**	**11,670**	**11,495**

* These minor heads are also primary units of appropriation.

(a) This figure represents the amount of this grant, and is also the amount in the General Abstract at page 9.

GRANT No. 5.

MAJOR HEAD 10.—FOREST.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Forest—Rs. 4,13,466.

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
10.—FOREST	Voted ...	(a)4,13,466	1,95,190	3,94,150	3,69,670	5,17,1[illegible]
	Charged	*1,69,589*	*84,795*	*1,65,498*	*1,78,840*	*2,12,*[illegible]
TOTAL—10.—FOREST ...		**5,83,055**	**2,79,985**	**5,59,648**	**5,48,510**	**7,29,6**[illegible]
ANGUL		...	...	...	...	*68*[illegible]
GRAND TOTAL ...		(b) **5,83,055**	**2,79,985**	**5,59,648**	**5,48,510**	**7,97,6**[illegible]

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
CONSERVANCY AND WORKS.		Rs.	Rs.	Rs.	Rs.	[illegible]
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.						
Timber		10,320	4,400	8,420	14,600	6,0[illegible]
Firewood and charcoal		...	...	...	...	...
Bamboos		...	...	...	...	1,5[illegible]
Grass and other minor produce		1,600	700	1,780	2,460	...
TOTAL—TIMBER, ETC.		**11,920**	**5,100**	**10,200**	**17,060**	**7,8**[illegible]
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS AND PURCHASERS		**27,520**	**11,900**	**23,800**	**17,000**	**22,8**[illegible]
III.—COMMUNICATIONS AND BUILDINGS.						
Roads and Bridges	Major Works ...	...	...	4	...	
	Minor Works ...	5,758	2,570	2,796	3,195	2,5[illegible]
	Repairs... ...	26,500	12,000	23,650	22,900	28,[illegible]
Buildings	Major Works ...	...	...	...	...	...
	Minor Works ...	11,130	5,165	9,811	7,259	7,[illegible]
	Repairs	18,000	9,000	18,400	18,500	25,[illegible]
Other works	Original	1,008	504	666	1,900	2,5[illegible]
	Repairs	2,300	1,150	2,400	2,220	3,211
TOTAL—COMMUNICATIONS AND BUILDINGS		**64,696**	**30,389**	**57,727**	**55,974**	**69,3**[illegible]
IV.—LIVE-STOCK, STORES AND TOOLS AND PLANTS.						
Purchase of cattle		...	...	...	...	...
Feed and upkeep of cattle		800	400	800	650	1,61[illegible]
Purchase of stores tools and plant		5,374	2,687	8,106	5,100	5,9[illegible]
TOTAL—LIVE-STOCK, STORES AND TOOLS AND PLANT ...		**6,174**	**3,087**	**8,906**	**5,750**	**7,61**[illegible]
Carried over ...		1,10,310	50,476	1,00,633	95,784	1,07,7[illegible]

(a) This amount represents the amount of this grant.
(b) This figure is the total figure in the General Abstract at page 9.

MAJOR HEAD—10.—FOREST—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	1,10,310	50,476	1,00,633	95,784	1,07,729
V.—ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS.					
Demarcation ... ... { Original	6,200	2,156	9,012	2,512	18,382
Demarcation ... ... { Maintenance of boundaries ...	7,845	3,437	9,970	8,970	2,597
Survey	...	...	3,000	3,028	1,575
Compensation for land and rights	1,281	641	368	368	22
Working plans	4,000	2,000	2,764	3,350	2,684
Regeneration—					
(i) Establishing natural forest	8,750	3,815	9,000	8,600	12,437
(ii) Sowing and planting	222	111	30	30	...
Aforestation	...	...	...	...	...
Protection from fire	7,800	3,065	7,000	7,100	8,430
Other works (Silviculture)	12,100	4,218	7,400	7,400	8,015
Deduct—Probable savings	—4,000	...	...	—4,000	...
TOTAL—ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS.	44,198	19,443	48,544	37,358	54,142
VI.—MISCELLANEOUS.					
Drift and waif wood and confiscated forest produce	30	15	30	50	24
Rent of forests and payments to share-holders in forests managed by Government.	5,500	2,750	7,100	4,950	46,083
Law charges	...	...	80	50	...
Grain compensation allowance	...	...	...	...	...
Clothing	3,114	1,557	2,780	2,700	4,697
Other charges...	11,955	4,608	9,450	7,900	10,496
Revenue foregone by free grants	300	150	300	230	239
Deduct—Probable savings	...	...	...	...	...
TOTAL—MISCELLANEOUS ...	20,899	9,080	19,740	15,880	61,539
VII.—SUSPENSE.					
Work advance	600	300	300	300	1,476
Deduct—Recoveries of work advance	—600	—300	—300	—300	—1,476
TOTAL—SUSPENSE ...	...	...	...	...	...
DEDUCT—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT	...	...	—900	—900	—737
TOTAL—CONSERVANCY AND WORKS	1,75,407	78,999	1,68,017	1,48,122	2,22,673
Carried over ...	...	...	...	...	...

MAJOR HEAD—10.—FOREST—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		...	...	...	...	...
ESTABLISHMENTS.						
Pay of Officers	*Charged* ...	*1,28,429*	*64,215*	*1,05,923*	*1,34,000*	*1,39,090*
Pay of Officers	Voted ...	27,702	13,851	29,653	31,052	31,631
Subordinate forest and depot establishment	...	1,03,652	50,500	95,000	92,916	1,34,493
Office establishment	...	51,525	26,000	52,000	52,000	63,257
Allowances	*Charged* ...	*15,000*	*7,500*	*19,775*	*15,000*	*26,655*
Contribution for passages of officers, etc.	*Charged* ...	...	...	...	...	*915*
Allowances	Voted ...	30,500	13,500	27,000	26,850	36,585
Contingencies—Non-contract	...	21,000	10,500	21,000	18,570	25,375
Cost of training forest probationers	...	...	...	...	...	...
Deduct—**Amount recoverable from Khasmahal Department** ...	...	...	...	...	...	...
TOTAL—ESTABLISHMENTS	Voted ...	**2,34,379**	**1,14,351**	**2,24,653**	**2,21,388**	**2,94,341**
	Charged ...	*1,43,429*	*71,715*	*1,25,698*	*1,49,000*	*1,66,660*
CHARGES IN ENGLAND.						
Leave Salaries and deputation pay—						
High Commissioner	Voted ...	3,520	1,760	1,320	...	...
	Charged ...	...	...	*23,200*	*11,880*	*29,720*
Sterling overseas pay—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	*26,160*	*13,080*	*16,600*	*17,960*	*16,254*
Stores for India—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
Other charges—						
High Commissioner	Voted ...	160	80	160	160	149
	Charged ...	...	...	...	...	*5*
TOTAL—HIGH COMMISSIONER	Voted ...	**3,680**	**1,840**	**1,480**	**160**	**149**
	Charged ...	*26,160*	*13,080*	*39,800*	*29,840*	*46,033*
TOTAL—CHARGES IN ENGLAND	Voted ...	**3,680**	**1,840**	**1,480**	**160**	**149**
	Charged ...	*26,160*	*13,080*	*39,800*	*29,840*	*46,033*
Loss or gain by exchange	Voted ...	...	...	...	...	—1
	Charged ...	...	...	...	...	*—239*
TOTAL	Voted ...	**4,13,466**	**1,95,190**	**3,94,150**	**3,69,670**	**5,17,162**
TOTAL	*Charged* ...	*1,69,589*	*84,795*	*1,65,498*	*1,78,840*	*2,12,454*
TOTAL—10—FOREST	...	**5,83,055**	**2,79,985**	**5,59,648**	**5,48,510**	**7,29,616**

10.—FOREST—ESTABLISHMENTS.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
(a)				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged on revenue.	1	1	*Conservator (2,150)*	*25,800*			*25,800*	
	10	9	*Superior officers 1(1,350), 1(1,100), 2(1,100), 2(1,050), 2(900), 1(850).*	*1,00,829*			*1,02,440*	
			Special pay	*1,800*			*2,160*	
			Overseas pay	...			*3,600*	
			Deduct—*Probable savings*	...			...	
			Pay of Officers—Charged ...	*1,28,429*	*64,215*	*1,05,923*	*1,34,000*	*1,39,090*
Pay of Officers—Voted.	5	7	Superior officers 2(600), 3(450), 2(Vacant) ...	27,102			30,452	
			Special pay	600			600	
			Leave salaries	...			...	
			Pay of Officers—Voted ...	27,702	13,851	29,653	31,052	34,631
Subordinate Forest and Depot Establishment.	15	16	Forest Rangers	19,200			17,400	
	23	23	Deputy Rangers	12,780			12,540	
	34	35	Foresters	13,020			12,900	
	228	228	Forest guards	38,676			38,820	
			Special pay	300			300	
			Temporary establishment	17,450			9,598	
			For increments	...			...	
			Annual cost of replacement of students sent to Kurseong, Balaghat, Coimbatore and Russelkonda schools.	1,332			924	
			Leave salaries	2,894			2,634	
			Deduct—Probable savings	—2,000			—2,200	
			Subordinate Forest and Depot Establishment	1,03,652	50,500	95,000	92,916	1,34,493
			Carried over { Voted ...	1,31,354	64,351	1,24,653	1,23,968	1,69,124
			Carried over { *Charged* ...	*1,28,429*	*64,215*	*1,05,923*	*1,34,000*	*1,39,090*

(*a*) The primary units of appropriation on this page are also sub-heads.

10.—FOREST—ESTABLISHMENT—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward { Voted ...	1,31,354	64,351	1,24,653	1,23,968	1,69,12[illegible]
			Brought forward { *Charged* ...	*1,28,429*	*64,215*	*1,05,923*	*1,34,000*	*1,39,09[illegible]*
(a) Office Establishment.	46	45	Clerks	39,216			40,632	
	52	52	Peons	7,068			6,936	
			Shorthand pay	600			600	
			Leave salaries	1,666			1,457	
			Temporary establishment	3,475			3,475	
			Deduct—Probable savings	—500			−1,100	
			Office Establishment ...	51,525	26,000	52,000	52,000	6[illegible],25[illegible]
Allowances—Charged on revenue.			*TRAVELLING ALLOWANCE*	*15,000*	*7,500*		*15,000*	*17,9[illegible]*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Other allowances	...	...		...	*8,6[illegible]*
			Medical treatment of member of the Superior Service.	...	...		...	...
			Allowances—Charged ...	*15,000*	*7,500*	*19,775*	*15,000*	*26,6[illegible]*
Contribution.			**Contribution for passages of officers, etc.—Charged** ...	...	...		...	*91[illegible]*
Allowances—Voted			TRAVELLING ALLOWANCE—Superior Officers (India) ...	23,500	} 10,500		22,750	} 33,14[illegible]
			Subordinate Forest and Depôt Establishments	...			...	
			Office establishments	...			...	
			Grain compensation allowance	...	...		...	...
			Other allowances	7,000	3,000		4,100	3,44[illegible]
			Allowances—Voted ...	30,500	13,500	27,000	26,850	36,58[illegible]
Contingencies—Non-contract.			Contingencies—Carriage of tents and records	3,890			3,490	
			Rents, rates and taxes	5,630			2,780	
			Service postage charges	4,390			4,660	
			Sundries	7,090			7,640	
			Contingencies—Non-contract ...	21,000	10,500	21,000	18,570	25,375
Cost of training Forest Probationers.			**Cost of training Forest Probationers**—					
			In England	...	...	...	...	...
			In India	...	...	...	...	...
			TOTAL ... Voted ...	2,34,379	1,14,351	2,24,653	2,21,388	2,94,341
			TOTAL ... Charged	*1,43,429*	*71,715*	*1,25,698*	*1,49,000*	*1,66,660*
			TOTAL—ESTABLISHMENTS	**3,77,808**	**1,86,066**	**3,50,351**	**3,70,388**	**4,61,001**

(a) The primary units of office establishment, allowances and contingencies are also sub-heads.

GRANT No. 6.

MAJOR HEAD—11.—REGISTRATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Registration—

Rs. 5,74,747.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on Account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ... ... Voted ...	11,700	5,250	10,500	11,532	12,793
Pay of Establishment	17,696	8,500	17,000	18,171	18,520
Allowances... ... ... Voted ...	2,010	1,002	2,005	2,010	3,173
Contingencies—Contract	1,500	750	1,500	1,500	1,564
Contingencies—Non-contract	275	164	164	164	232
TOTAL—SUPERINTENDENCE ...	33,181	15,666	31,169	33,377	36,282
DISTRICT CHARGES.					
Pay of Officers ... ... Voted ...	2,39,000	1,16,500	2,33,000	2,35,153	2,77,462
Pay of Establishment	2,54,311	1,26,000	2,52,000	2,39,000	2,80,706
Allowances ... ... Voted ...	8,940	4,000	9,000	9,650	12,066
Contingencies—Contract	31,500	13,517	26,035	26,035	30,218
Contingencies—Non-contract	7,815	3,492	6,985	6,480	6,909
TOTAL—DISTRICT CHARGES ...	5,41,566	2,63,509	5,27,020	5,16,318	6,07,361
TOTAL ... Voted ...	(a) 5,74,747	2,79,175	5,58,189	5,49,695	6,43,643
TOTAL—11.—REGISTRATION ...	5,74,747	2,79,175	5,58,189	5,49,695	6,43,643
ANGUL :—	...	...	...	...	275
GRAND TOTAL ...	5,74,747	2,79,175	5,58,189	5,49,695	6,43,918

(a) This figure represents the amount of this grant and is also the amount in the general abstract at page 9.

11.—REGISTRATION—DISTRICT CHARGES.

SUB-HEADS.	Strength 1936-37.	Strength 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-3[illegible]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.*	1	1	Personal Assistant 1 (300+S. P. 50) ...	4,200			4,200	
	2	2	Inspectors of Registration offices 1(450), 1(300)	6,300			6,132	
			Officiating arrangement	1,200			1,200	
			Pay of Officers—Voted ...	11,700	5,250	10,500	11,532	12,7
	16	15	Clerks	19,839			20,787	
	9	9	Servants	1,377			1,377	
			Officiating arrangements	270			270	
			Deduct—Amount payable by Central Government in connection with the registration of Joint Stock Companies, Bihar and Orissa.	—2,790			—2,790	
			Deduct—Probable Savings	—1,000			—1,473	
			Pay of Establishment ...	17,696	8,500	17,000	18,171	18,8
			TRAVELLING ALLOWANCE	2,000	997		2,000	
			Grain compensation allowance	...	...		...	
			Other allowances	10	5		10	
			Allowances—Voted ...	2,010	1,002	2,005	2,010	2,1
			Contract contingencies	1,500			1,500	
			Contingencies—Contract ...	1,500	750	1,500	1,500	1,58
			Miscellaneous (non-contract)	275	...		164	
			Contingencies—Non-contract ...	275	164	164	164	23
			TOTAL—SUPERINTENDENCE ...	**33,181**	**15,666**	**31,169**	**33,377**	**36,28**

* There are no sub-heads under this minor head.

11.—REGISTRATION—DISTRICT CHARGES—concld.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT CHARGES*	13	13	District Sub-Registrars 2(325), 10(300), 1(275).	46,425			45,180	
	110	111	Sub-Registrars 3(200), 7(190), 5(185), 4(180), 8(175), 1(170), 10(165), 6(160), 5(155), 7(150), 5(145), 2(140), 7(135), 8(130), 10(125), 4(120), 1(115), 3(101), 3(97), 8(85), 4(50).	1,91,177			1,90,873	
	4	4	Probationers (50)	2,400			2,400	
			Temporary Sub-Registrars	1,800			...	
			Provision for officiating pay	2,000			2,200	
			Deduct—Probable savings	—4,802			—5,500	
			Pay of Officers—Voted ...	2,39,000	1,16,500	2,33,000	2,35,153	2,77,462
	311	311	Clerks	1,64,582			1,62,216	
	25	25	Apprentices	6,000			6,000	
	144	144	Servants	17,160			17,160	
			Temporary establishment	71,708			58,000	
			Leave salaries	3,800			3,800	
			Deduct—Probable savings	—8,939			—8,176	
			Pay of Establishment ...	2,54,311	1,26,000	2,52,000	2,39,000	2,80,706
			TRAVELLING ALLOWANCE	7,500	3,300		8,350	10,693
			Other allowances	1,440	700		1,300	1,373
			Grain compensation allowance	...	...		...	...
			Allowances—Voted ...	8,940	4,000	9,000	9,650	12,066
			Binding charges	5,000			...	
			Contract contingencies	26,500			26,035	
			Contingencies—Contract ...	31,500	13,517	26,035	26,035	30,218
			Rents, rates and taxes	6,800			6,300	
			Miscellaneous contingencies (non-contract) ...	180			180	
			Purchase of iron-safes	65			...	
			Purchase of typewriter	770			...	
			Contingencies—Non-contract ...	7,815	3,492	6,985	6,480	6,909
			TOTAL—DISTRICT CHARGES ...	**5,41,566**	**2,63,509**	**5,27,020**	**5,16,318**	**6,07,361**

*There are no sub-heads under this minor head.

MAJOR HEAD—12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accou[nts,] 1935-[36.]
		Rs.	Rs.	Rs.	Rs.	
INSPECTION OF MOTOR VEHICLES ...	... Voted ...	25,800	13,500	27,000	24,400	30,
TOTAL CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.		(a) 25,800	13,500	27,000	24,400	30,

GRANT No. 7.

IRRIGATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respec[t] of Irrigation—
Rs. 11,16,572.

Summary by major heads.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget, Estimate, 1936-37.	Account[s,] 1935-3[6.]
		Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—WORKING EXPENSES ... (Deducted from revenue.)	Voted ...	8,07,931	4,06,920	8,23,999	8,16,438	14,99,29
	Charged ...	*5,934*	*3,000*	*5,588*	*5,391*	*1,28,07*
STORES—HIGH COMMISSIONER ...	... Voted ...	...	...	...	...	...
EXCHANGE— DITTO ...	... Voted ...	...	...	...	...	...
TOTAL XVII—WORKING EXPENSES.	Voted ...	8,07,931	4,06,920	8,23,999	8,16,438	14,99,29
	Charged ...	*5,934*	*3,000*	*5,588*	*5,391*	*1,28,07*
ADD—PRO RATA SHARE—						
(i) Establishment charges ...	Voted ...	1,73,449	...	2,05,336	2,08,752	...
	Charged ...	*41,124*	...	*49,339*	*54,795*	...
(ii) Tools and Plant ...	... Voted ...	19,063	...	47,060	44,430	...
	TOTAL ...	2,33,636	...	3,01,735	3,07,977	...
	Voted ...	10,00,443	4,06,920	10,76,395	10,69,620	14,99,29
	Charged ...	*47,058*	*3,000*	*54,927*	*60,186*	*1,28,07*
GRAND	TOTAL ...	**10,47,501**	**4,09,920**	**11,31,322**	**11,29,806**	**16,27,36**
17.—INTEREST ON IRRIGATION WORKS—	*Charged* ...	*11,50,000*	...	*11,49,678*	*11,48,050*	*20,34,16*
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Voted ...	**2,88,044**	**2,38,183**	**1,20,243**	**1,01,491**	**3,24,04**
	Charged ...	...	...	...	...	*41,37*
ADD—PRO RATA SHARE—	TOTAL ...	2,88,044	2,33,183	1,20,243	1,01,491	3,65,42
(i) Establishment charges ...	Voted ...	70,768	...	21,566	14,518	...
	Charged ...	*16,778*	...	*5,182*	*3,810*	...
(ii) Tools and Plant ...	... Voted ...	7,778	...	4,943	3,091	...
	TOTAL ...	95,324	...	31,691	21,419	...
	Voted ...	3,66,590	...	1,46,752	1,19,100	3,24,04
	Charged ...	*16,778*	...	*5,182*	*3,810*	*41,37*
GRAND	TOTAL ...	**3,83,368**	**2,38,183**	**1,51,934**	**1,22,910**	**3,65,42**
18(1).—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
19.—CONSTRUCTION OF IRRIGATION WORKS CHARGED TO REVENUE.						
A. FINANCED FROM FAMINE RELIEF FUND.	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
B. FINANCED FROM ORDINARY REVENUE.	Voted ...	...	...	...	...	—1,379
	Charged ...	...	...	...	...	*1*
TOTAL 19.—CONSTRUCTION OF IRRIGATION WORKS CHARGED TO REVENUE.	Voted ...	...	...	...	...	—1,379
	Charged ...	...	...	...	...	*1*
44.—AVIATION—Voted ...	...	...	...	...	...	— 1,378
	...	...	...	...	...	60

(a) Included under grant no. 19, page 216.

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION WORKS NOT CHARGED TO REVENUE.	Voted ...	8,524	7,684	86,918	85,290	88,545
	Charged ...	...	...	...	...	*734*
DEDUCT—PRO RATA SHARE DEBITABLE TO THE HEAD "82"						
(*i*) Establishment charges ...	Voted ...	—8,524	...	— 84,980	—82,940	—42,424
	Charged ...	...	...	...	...	*—433*
(*ii*) Tools and plant charges	Voted ...	...	...	—2,000	—2,350	—1,025
CHARGES IN ENGLAND	*Charged* ...	...	...	...	...	*147*
EXCHANGE	*Charged*	...	...	...	...	...
DEDUCT—AMOUNT TRANSFERRED TO THE "DEPOSIT ACCOUNT OF THE BALANCE OF THE FUND FOR RESTORATION OF EARTHQUAKE DAMAGES TRANSFERRED FROM THE CENTRAL GOVERNMENT."	Voted ...	...	...	...	...	—44,273
	Charged ...	...	...	...	...	*—367*
NET TOTAL 68.—CONSTRUCTION OF IRRIGATION, ETC., WORKS NOT CHARGED TO REVENUE.	Voted ...	...	7,684	—62	...	823
	Charged ...	...	...	...	...	*81*
TOTAL	...	...	7,684	—62	...	904
82.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	Voted ...	32,670	20,694	38,483	35,717	64,128
	Charged ...	*13,950*	*8,350*	*16,200*	*16,300*	*16,664*
TOTAL	...	46,620	29,044	54,683	52,017	80,792
ADD—PRORATA CHARGES OF EXPENDITURE INCURRED IN CHAMPARAN IRRIGATION DIVISION TRANSFERRED FROM "68—CONSTRUCTION"—						
(*i*) Establishment charges ...	Voted ...	8,524	...	84,980	82,940	42,424
	Charged ...	...	...	...	...	*433*
(*ii*) Tools and plant charges ...	Voted ...	...	...	2,000	2,350	1,025
TOTAL ...	Voted ...	41,194	20,694	1,25,463	1,21,007	1,07,577
	Charged ...	*13,950*	*8,350*	*16,200*	*16,300*	*17,097*
DEDUCT—AMOUNT TRANSFERRED TO THE "DEPOSIT ACCOUNT OF THE BALANCE OF THE FUND FOR RESTORATION OF EARTHQUAKE DAMAGES TRANSFERRED FROM THE CENTRAL GOVERNMENT".	Voted ...	—20,597	—10,347	—62,731	—60,504	—32,064
	Charged ...	*—6,975*	*—4,175*	*—8,100*	*—8,150*	*—8,332*
TOTAL 82—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	Voted ...	20,597	10,347	62,732	60,503	75,513
	Charged ...	*6,975*	*4,175*	*8,100*	*8,150*	*8,765*
GRAND TOTAL	...	27,572	14,522	70,832	68,653	84,278
SUMMARY FOR THE EIGHT MAJOR HEADS—						
TOTAL EXPENDITURE IN INDIA ...	Voted	(*a*)13,87,630	6,63 134	12,85,817	2,49,223	18,98,347
	Charged ...	*12,20,811*	*7,175*	*12,17,887*	*12,20,196*	*22,12,317*
TOTAL EXPENDITURE IN ENGLAND	Voted	...	...	...	...	...
	Charged ...	...	...	...	...	*147*
Exchange—*Charged on revenue*	...	...	...	...	...	...
GRAND TOTAL ...	...	(*b*) 26,08,441	6,70,309	25,03,704	24,69,419	41,10,317

(*a*) This amount less Rs 2,71,058 on account of pro rata share under XVII and 18 represents the amount of this grant.

(*b*) This figure is the total of items 8, 9, 10, 11 and 39 in the General Abstract at pages 9-10 and *plus* TRs. 10,48 representing working expenses deducted from the major revenue head XVII—Irrigation (vide page 19). [For details please see Irrigation budget, 1937-38.]

MAJOR HEAD—22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT—					
INTEREST PAYABLE TO CENTRAL GOVERNMENT ON—					
(*a*) **PROVINCIAL ADVANCE AND LOAN ACCOUNTS—**					
(1) **FOR PRODUCTIVE PURPOSES**	...	...	} 5,26,401	4,15,173	2,15,0[illegible]
(2) **FOR UNPRODUCTIVE PURPOSES**	...	...		1,27,605	1,99,1[illegible]
(*b*) **ADVANCES IN RESPECT OF IRRIGATION CAPITAL EXPENDITURE**	...	...	11,43,626	11,43,626	19,97,[illegible]
B—INTEREST ON UNFUNDED DEBT—					
INTEREST ON ADVANCES FROM FAMINE RELIEF FUND—					
(i) FOR FINANCING THE PROVINCIAL LOAN ACCOUNT	...	...	62,560	50,852	74,5[illegible]
(ii) FOR FINANCING COMMUTATION OF PENSIONS	...	...	30,324	26,910	26,9[illegible]
MISCELLANEOUS	...	...	63	...	...
STATE PROVIDENT FUNDS					
Interest on G. P. Funds	5,27,000	...	...	...	...
Interest on I. C. S. Provident Funds	55,300	...	...	...	...
Interest on I. C. S. (Non-European members) Provident Funds	5,000	...	...	...	...
Interest on contributory Provident Funds	12,700	...	...	...	...
Interest on other Miscellaneous Provident Funds	...	...	...	...	...
D—TRANSFER TO OTHER ACCOUNTS—					
DEDUCT (*1*)—*INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—*					
INTEREST ON IRRIGATION CAPITAL EXPENDITURE ...	...	...	−11,49,678	−11,48,050	20,34[illegible]
(*2*)—*INTEREST PORTION OF THE EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS OUT OF REVENUE.*	−31,841	...	−35,980	−31,563	−33,[illegible]
(*3*) *INTEREST REALIZED ON INVESTMENT, OF CASH BALANCES*	−15,877	...	...	...	...
TOTAL 22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Charged.*	5,52,282	...	5,77,316	5,84,553	4,46,2[illegible]

MAJOR HEAD—23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—*Charged.*	...	...	...	10,51,001	5,78,759

GRANT No. 1.

MAJOR HEAD—25.—GENERAL ADMINISTRATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of General Administration:—

Rs. 52,47,160.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs	Rs.
SALARY OF GOVERNOR ...	*Charged* ...	97,312	50,000	1,02,689	1,00,000	99,583
SUMPTUARY ALLOWANCE OF GOVERNOR ...	*Charged* ...	5,840	3,000	6,160	6,000	6,000
STAFF AND HOUSEHOLD OF GOVERNOR.						
A.—MILITARY SECRETARY AND AIDES-DE-CAMP.						
Pay of Officers	*Charged* ...	25,122	12,561	32,580	33,900	33,075
Pay of Establishment	Voted ...	...	...	19,500	18,120	17,808
	Charged ...	16,855	8,328	...	...	...
Allowances of officers	*Charged* ...	6,650	2,870	3,340	2,600	2,413
Contribution	*Charged* ...	...	...	832	2,032	600
Allowances of establishment	Voted ...	...	...	7,030	8,320	8,660
	Charged ...	3,300	2,100	...	...	...
Contingencies (Non-contract)	Voted ...	...	...	8,050	8,050	8,442
	Charged ...	8,250	3,700	...	...	...
TOTAL—A—MILITARY SECRETARY AND AIDES-DE-CAMP.	Voted ...	...	...	**34,580**	**34,490**	**34,910**
	Charged ...	60,177	29,559	36,752	38,532	36,088
B.—EQUIPMENT GRANTS.						
Maintenance of furnishings of official residences	*Charged* ...	12,916	10,000	15,100	17,397	} 18,539
Renewal of furnishings of official residences	*Charged* ...	9,000	7,000	2,427	3,186	}
Furniture (inauguration) grant	*Charged* ...	...	...	1,124	2,074	...
Furniture (capital) grant	*Charged* ...	...	...	450	...	...
Purchase of Motor Car (Customs duty) ...	*Charged* ...	...	...	3,480	...	3,551
TOTAL—B.—EQUIPMENT GRANTS	*Charged* ...	21,916	17,000	22,581	22,657	22,090
TOTAL—STAFF AND HOUSEHOLD OF GOVERNOR	Voted ...	...	...	**34,580**	**34,490**	**34,910**
	Charged ...	82,093	46,559	59,333	61,189	58,178
SECRETARIAL STAFF OF GOVERNOR.						
Pay of Officers	*Charged* ...	27,160	13,580	...	...	...
Pay of Establishment	*Charged* ...	11,350	6,362	...	...	...
Allowances of officers	*Charged* ...	500	250	...	...	...
Allowances of establishment	*Charged* ...	2,350	1,175	...	...	...
Contingencies—Non-contract	*Charged* ...	3,290	1,645	...	...	...
TOTAL—SECRETARIAL STAFF OF GOVERNOR	*Charged* ...	44,650	23,012	...	...	...
EXPENDITURE FROM CONTRACT ALLOWANCE.						
HOUSEHOLD CHARGES	*Charged* ...	12,100	7,050	12,100	12,100	13,361
MOTOR CAR CHARGES	*Charged* ...	9,600	4,000	10,400	9,600	10,339
TOTAL—EXPENDITURE FROM CONTRACT ALLOWANCE	*Charged* ...	21,700	11,050	22,500	21,700	23,700
TOUR EXPENSES.						
MAINTENANCE OF RAILWAY SALOONS ...	*Charged* ...	15,000	...	...	...	...
SPECIAL TRAIN, RAILWAY FARE AND FREIGHT.	*Charged* ...	35,000	17,000	50,000	50,000	55,545
MISCELLANEOUS TOUR CHARGES ...	*Charged* ...	23,500	9,500	24,400	23,500	26,196
TOTAL—TOUR EXPENSES ...	*Charged* ...	73,500	26,500	74,400	73,500	81,741
EXECUTIVE COUNCIL.						
Pay of Officers	*Charged* ...	...	...	1,30,000	1,20,000	1,19,500
Pay of Establishment	... ...	...	...	6,400	6,224	6,291
Allowances	*Charged* ...	...	...	5,944	5,000	3,787
Allowances	Voted ...	...	...	1,800	1,650	1,661
Contingencies (Non-contract)	... ...	...	...	2,500	2,500	2,283
TOTAL—EXECUTIVE COUNCIL	Voted ...	...	...	**10,700**	**10,374**	**10,235**
	Charged ...	...	...	1,35,944	1,25,000	1,23,287

MAJOR HEAD -25.—GENERAL ADMINISTRATION—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
MINISTERS.						
Pay of Officers	*Charged* ...	*71,500*	*88,000*	...	...	...
Pay of Officers	Voted ...	12,000	12,000	96,000	96,000	95,600
Pay of Establishment	... ...	13,500	8,000	6,530	6,597	6,398
Allowances	Voted ...	6,000	3,000	10,300	7,800	10,448
Allowances	*Charged* ...	*16,000*	*8,000*	...	...	...
Contingencies (Non-contract)	... ...	10,000	5,000	3,500	2,500	4,455
TOTAL—MINISTERS ...	Voted ...	**41,500**	**28,000**	**1,16,330**	**1,12,897**	**1,16,901**
	Charged ...	*87,500*	*96,000*	...	...	...
PROVINCIAL LEGISLATIVE ASSEMBLY.						
Pay of Officers	*Charged* ...	*25,875*	*13,000*	*25,742*	*27,000*	*26,898*
Pay of Officers	Voted ...	20,240	10,746	17,240	17,240	18,878
Pay of Establishment	... ...	54,432	25,753	27,000	30,342	31,921
Allowances	Voted ...	96,168	38,973	38,966	34,518	55,998
Allowances	*Charged* ...	...	...	...	...	...
Contingencies (Contract)	... ...	10,000	4,267	5,600	5,550	5,790
Contingencies (Non-contract)	... ...	12,000	5,333	7,523	7,965	8,122
TOTAL—PROVINCIAL LEGISLATIVE ASSEMBLY	Voted ...	**1,94,840**	**85,072**	**96,334**	**95,415**	**1,20,715**
	Charged ...	*25,875*	*13,000*	*25,742*	*27,000*	*26,898*
ELECTIONS FOR LEGISLATURES.						
A.—ELECTION CHARGES.						
Pay of Officers	*Charged* ...	...	...	*26,085*	...	...
Pay of Officers	Voted ...	...	...	11,400	...	470
Pay of Establishment	... ...	...	...	49,000	14,544	9,354
Allowances	*Charged* ...	...	...	*2,750*	...	...
Allowances	Voted ...	5,500	5,500	17,500	3,100	14,2[illegible]
Contingencies (Non-contract)	... ...	500	500	1,28,350	1,86,240	1,75[illegible]
TOTAL—A ...	Voted ...	**6,000**	**6,000**	**2,06,250**	**2,03,884**	**25,800**
	Charged ...	...	...	*28,835*	...	...
B.—COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.						
Pay of Officers	*Charged* ...	*1,600*	*1,600*	...	*1,280*	...
Pay of Officers	Voted ...	3,490	3,490	...	2,792	2,580
Pay of Establishment	... ...	320	320	...	256	199
Allowances	*Charged* ...	*200*	*200*	...	*160*	...
Allowances	Voted ...	6,190	6,190	...	4,952	122
Contingencies (Non-contract)	... ...	200	200	...	160	...
TOTAL—B ...	Voted ...	**10,200**	**10,200**	...	**8,160**	**2,901**
	Charged ...	*1,800*	*1,800*	...	*1,440*	...
TOTAL—ELECTIONS FOR LEGISLATURE ...	Voted ...	**16,200**	**16,200**	**2,06,250**	**2,12,044**	**28,701**
	Charged ...	*1,800*	*1,800*	*28,835*	*1,440*	...

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL SECRETARIAT.						
A.—TRANSLATOR'S DEPARTMENT.						
Pay of Officers	Voted ...	4,800	2,400	4,800	4,800	9,328
Pay of Establishment	...	6,704	3,352	6,704	6,704	8,675
Allowances	Voted ...	...	...	...	...	...
Contingencies—Non-contract	...	380	190	630	630	871
TOTAL—A ...	Voted ...	**11,884**	**5,942**	**12,134**	**12,134**	**18,874**
B.—APPOINTMENT AND POLITICAL DEPARTMENTS.						
Pay of Officers	*Charged* ...	*47,975*	*23,988*	*66,700*	*47,600*	*61,110*
Pay of Officers	Voted ...	8,740	4,370	10,554	8,500	8,420
Pay of Establishment	...	91,000	45,500	89,500	92,629	95,495
TOTAL—B	Voted ...	**99,740**	**49,870**	**1,00,054**	**1,01,129**	**1,03,915**
	Charged ...	*47,975*	*23,988*	*66,700*	*47,600*	*61,110*
C.—REVENUE DEPARTMENT.						
Pay of Officers	*Charged* ...	*35,200*	*17,600*	*29,125*	*33,400*	*12,588*
Pay of Officers	Voted ...	7,200	3,600	10,854	9,000	20,044
Pay of Establishment	...	57,424	28,651	57,302	56,725	59,317
TOTAL—C	Voted ...	**64,624**	**32,251**	**68,156**	**65,725**	**79,361**
	Charged ...	*35,200*	*17,600*	*29,125*	*33,400*	*12,588*
D.—FINANCE DEPARTMENT.						
Pay of Officers	*Charged* ...	*41,044*	*20,522*	*46,089*	*40,618*	*38,051*
Pay of Officers	Voted ...	6,789	3,395	6,224	7,425	7,956
Pay of Establishment	...	61,350	30,439	60,878	58,157	60,084
TOTAL—D	Voted ...	**68,139**	**33,834**	**67,102**	**65,582**	**68,040**
	Charged ...	*41,044*	*20,522*	*46,089*	*40,618*	*38,051*
E.—EDUCATION DEPARTMENT.						
Pay of Officers	*Charged* ...	*30,812*	*15,412*	*29,824*	*29,823*	*29,315*
Pay of Officers	Voted ...	7,289	3,477	6,954	9,600	8,727
Pay of Establishment	...	48,500	24,250	48,142	48,370	48,859
TOTAL—E	Voted ...	**55,789**	**27,727**	**55,096**	**57,970**	**57,586**
	Charged ...	*30,812*	*15,412*	*29,824*	*29,823*	*29,315*
Carried over	Voted ...	3,00,176	1,49,624	3,02,542	3,02,540	3,27,776
	Charged ...	*1,55,031*	*77,522*	*1,71,738*	*1,51,441*	*1,41,064*

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	Voted ...	3,00,176	1,49,624	3,02,542	3,02,540	3,27,776
	Charged ...	*1,55,031*	*77,522*	*1,71,738*	*1,51,441*	*1,41,064*
F.—JUDICIAL DEPARTMENT.						
Pay of Officers	*Charged* ...	*1,200*	*600*	*1,200*	*1,200*	*934*
Pay of Officers	Voted ...	6,310	3,035	6,070	6,000	9,210
Pay of Establishment	... ...	40,078	20,027	40,054	40,201	41,234
TOTAL—F	Voted ...	**46,388**	**23,062**	**46,124**	**46,201**	**50,444**
	Charged ...	*1,200*	*600*	*1,200*	*1,200*	*934*
G.—LOCAL SELF-GOVERNMENT DEPARTMENT.						
Pay of Officers	*Charged* ...	*19,500*	*9,750*	*20,591*	*27,213*	*14,71*
Pay of Officers	Voted ...	31,289	15,645	41,300	31,200	36,24
Pay of Establishment	... ...	56,573	28,286	58,300	54,110	57,14
TOTAL—G	Voted ...	**87,862**	**43,931**	**99,600**	**85,310**	**93,38**
	Charged ...	*19,500*	*9,750*	*20,591*	*27,213*	*14,7*
H.—LEGISLATIVE DEPARTMENT.						
Pay of Officers	*Charged* ...	...	...	...	...	...
Pay of Officers	Voted ...	18,000	9,000	18,200	18,000	17,92
Pay of Establishment	... ...	17,566	8,783	15,800	19,101	20,98
TOTAL—H ...	Voted ...	**35,566**	**17,783**	**34,000**	**37,101**	**38,907**
REFORMS DEPARTMENT.						
Pay of Officers	*Charged* ...	...	...	*1,500*	*16,800*	*32,21*
Pay of Officers	Voted ...	...	...	950	11,400	9,83
Pay of Establishment	... ...	...	...	1,486	18,432	12,90
Allowances	*Charged* ...	...	...	...	*2,000*	*2,51*
Allowances	Voted ...	...	...	8	5,000	3,97
Contingencies...	... ...	...	...	97	4,000	6,11
TOTAL ...	Voted ..	...	...	**2,541**	**38,832**	**32,8**
	Charged ...	...	...	*1,500*	*18,800*	*34,7*
I.—ALLOWANCES.						
Allowances	*Charged* ...	*6,250*	*3,125*	*6,450*	*9,340*	*12,8*
Allowances	Voted ...	29,500	14,750	32,500	30,400	30,7
J.—CONTINGENCIES	... ...	1,04,000	52,000	1,05,462	99,313	96,21
TOTAL—CIVIL SECRETARIAT	Voted ...	**6,03,492**	**3,01,150**	**6,22,769**	**6,39,697**	**6,70,27**
	Charged ...	*1,81,981*	*90,997*	*2,01,479*	*2,07,994*	*2,04,5*
PUBLIC SERVICE COMMISSION.						
Pay of Officers	*Charged* ...	*76,000*	*25,333*	...	...	...
Pay of Establishment	*Charged* ...	*11,370*	*3,790*	...	...	...
Allowances of officers	*Charged* ...	*5,000*	*1,667*	...	...	...
Allowances of Establishment ...	*Charged* ...	...	...	...	...	...
Contingencies—Non-contract ...	*Charged* ...	*8,600*	*2,867*	...	...	...
TOTAL—PUBLIC SERVICE COMMISSION	*Charged* ...	*1,00,970*	*33,657*	...	...	...
BOARD OF REVENUE.						
A.—GENERAL DEPARTMENT.						
Pay of Officers	*Charged* ...	*61,500*	*30,750*	*42,000*	*42,400*	*41,8*
Pay of Officers	Voted ...	3,600	1,800	21,464	25,790	17,80
Pay of Establishment	... ...	56,006	28,003	55,000	52,994	48,86
Allowances	*Charged* ..	*1,900*	*800*	*2,500*	*1,000*	*86*
Allowances	Voted ...	2,400	1,350	3,400	1,900	1,36
Contingencies—Contract	... ...	3,625	1,812	3,625	3,625	2,86
Contingencies—Non-contract	... ...	3,080	1,540	3,600	3,835	2,89
TOTAL—A	Voted ...	**68,711**	**34,505**	**87,089**	**88,144**	73,778
	Charged ...	*63,400*	*31,550*	*44,500*	*43,400*	*42,689*
B.—WARDS ESTATE DEPARTMENT.						
Pay of Establishment	... Voted ...	6,935	3,467	5,632	6,732	7,248
Allowances	... ...	...	...	...	...	...
Contingencies—Non-contract	... ...	180	90	180	180	179
TOTAL—B ...	Voted ...	**7,115**	**3,557**	**5,812**	**6,912**	7,427
TOTAL—BOARD OF REVENUE	Voted ...	**75,826**	**38,062**	**92,901**	**95,056**	81,205
	Charged ...	*63,400*	*31,550*	*44,500*	*43,400*	*42,689*

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTOR-GENERAL OF STAMPS, REGISTRATION AND EXCISE.						
Pay of Officers	*Charged* ...	*29,617*	*14,808*	*13,908*	*33,300*	*11,755*
Pay of Officers	Voted ...	...	...	11,452	...	12,448
Allowances	*Charged* ...	*4,250*	*2,125*	*2,000*	*4,250*	*2,290*
Allowances	Voted ...	...	...	1,900	...	1,732
TOTAL INSPECTOR-GENERAL OF STAMPS, REGISTRATION AND EXCISE.	Voted ...	...	...	**13,352**	...	**14,180**
	Charged ...	*33,867*	*16,933*	*15,908*	*37,550*	*14,045*
LOCAL FUND AUDIT ESTABLISHMENTS—(SHARE)	Voted ...	**1,40,361**	...	**1,09,081**	**95,858**	**1,10,286**
	Charged ...	...	...	*7,488*	*14,764*	*14,655*
COMMISSIONERS.						
A.—MAIN OFFICE.						
Pay of Officers	*Charged* ...	*1,44,800*	*72,400*	*1,12,800*	*1,44,800*	*1,81,237*
Pay of Officers	Voted ...	...	...	36,000	7,500	11,080
Pay of Establishment	... ...	1,04,900	52,450	1,10,000	1,04,679	1,33,881
Allowances	*Charged* ...	*11,910*	*5,955*	*8,900*	*11,403*	*17,277*
Allowances	Voted ...	3,200	1,600	5,700	3,487	5,084
Contingencies—Contract ...	... ...	11,700	5,850	11,600	11,400	17,146
Contingencies—Non-contract ...	... ...	5,692	2,846	5,860	4,760	8,156
TOTAL—A ...	Voted ...	**1,25,492**	**62,746**	**1,69,160**	**1,31,826**	**1,75,347**
	Charged ...	*1,56,710*	*78,355*	*1,21,700*	*1,56,203*	*1,98,514*
B.—PRIVATE ESTATES DEPARTMENT.						
Pay of Establishment	... ...	20,156	10,078	20,606	22,606	23,398
Allowances	Voted ...	378	189	398	398	370
Contingencies—Non-contract	... ...	978	489	971	971	1,072
TOTAL—B ...	Voted ...	**21,512**	**10,756**	**21,975**	**23,975**	**24,840**
C.—PARTITION ESTABLISHMENT.						
Pay of Establishment	... ...	7,650	3,825	7,650	7,620	8,255
Allowances	Voted ...	...	...	...	...	...
Contingencies—Non-contract	... ...	30	15	25	25	25
TOTAL—C ...	Voted ...	**7,680**	**3,840**	**7,675**	**7,645**	**8,280**
TOTAL COMMISSIONERS ...	Voted ...	**1,54,684**	**77,342**	**1,98,810**	**1,63,446**	**2,08,467**
	Charged ...	*1,56,710*	*78,355*	*1,21,700*	*1,56,203*	*1,98,514*

MAJOR HEAD 25.—GENERAL ADMINISTRATION—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS.						
A.—Pay of Officers	*Charged* ...	*4,64,042*	*2,32,021*	*3,80,000*	*3,95,600*	*4,68,85*[illegible]
B.—Pay of Officers	Voted ...	14,40,000	7,20,000	15,10,000	15,46,546	18,52,[illegible]
C.—Pay of Establishment ...	... ...	5,37,651	2,68,826	5,32,000	5,28,255	6,98,[illegible]
D.—Allowances	*Charged* ...	*61,218*	*30,609*	*65,304*	*57,975*	*60,2*[illegible]
E.—Allowances	Voted ...	3,22,000	1,61,000	3,53,000	2,90,000	3,86,[illegible]
F.—Contingencies—Contract	... ...	1,43,150	71,575	1,69,000	1,45,100	2,06,[illegible]
G.—Contingencies—Non-contract ...	... ...	83,289	29,877	67,000	58,308	1,06[illegible]
H.—TREASURY ESTABLISHMENT.						
Pay of Establishment	... ...	1,17,277	58,638	1,18,500	1,13,700	1,43,[illegible]
Allowances	Voted ...	371	185	430	368	4[illegible]
Contingencies—Contract	... ...	11,000	5,500	11,000	9,500	13,2[illegible]
Contingencies—Non-contract	... ...	85	42	100	100	[illegible]
TOTAL H ...	Voted ...	**1,28,733**	**64,365**	**1,30,030**	**1,23,668**	**1,56,7**[illegible]
TOTAL—GENERAL ESTABLISHMENTS	Voted ...	**26,54,823**	**13,15,643**	**27,61,030**	**26,91,877**	**34,07,**[illegible]
	Charged ...	***5,25,260***	***2,62,630***	***4,45,304***	***4,53,575***	***5,29,***[illegible]
SUBDIVISIONAL ESTABLISHMENTS.						
Pay of Establishment	... ...	2,64,825	1,32,412	2,65,000	2,69,276	3,24,1[illegible]
Allowances	Voted ...	16,900	8,450	18,500	15,900	20,[illegible]
TOTAL—SUBDIVISIONAL ESTABLISHMENTS ...	Voted ...	**2,81,725**	**1,40,862**	**2,83,500**	**2,85,176**	**3,44,1**[illegible]
OTHER ESTABLISHMENTS.						
A.—PROCESS-SERVING ESTABLISHMENT.						
Pay of Establishment	... ...	1,72,009	86,000	1,72,000	1,70,000	2,06,[illegible]
Allowances	Voted ...	11,000	5,500	12,000	9,760	2[illegible]
Contingencies—Contract	... ...	3,600	1,800	3,600	3,400	7,[illegible]
Contingencies—Non-contract	... ...	75	38	50	80	[illegible]
TOTAL A ...	Voted ...	**1,86,684**	**93,338**	**1,87,650**	**1,83,240**	**2,34,5**[illegible]
B.—STAGING BUNGALOWS.						
Pay of Establishment	... ...	120	60	120	120	1[illegible]
Allowances	Voted ...	...	...	...	...	...
Contingencies—Contract	... ...	4,300	2,150	4,500	3,500	5,1[illegible]
Contingencies—Non-contract	... ...	1,400	700	1,200	1,300	1,[illegible]
TOTAL B ...	Voted ...	**5,820**	**2,910**	**5,820**	**4,920**	**6,9**[illegible]
C.—CEMETERY ESTABLISHMENT NOT ATTACHED TO CHURCHES		**120**	**60**	**120**	**120**	[illegible]
D.—ENCAMPING GROUNDS	Voted ...	...	...	**500**	...	[illegible]
TOTAL—OTHER ESTABLISHMENTS	Voted ...	**1,92,624**	**96,308**	**1,94,090**	**1,88,280**	**2,41,**[illegible]

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
DISCRETIONARY GRANTS.						
AT THE DISPOSAL OF—						
HIS EXCELLENCY THE GOVERNOR	...	20,000	5,000	20,000	20,000	20,000
THE HON'BLE MINISTERS	...	80,000	10,000	40,000	40,000	39,979
THE COMMISSIONERS	...	20,000	...	40,000	40,000	48,118
THE DISTRICT OFFICERS	...	15,050	7,525	15,050	15,050	16,671
TOTAL—DISCRETIONARY GRANTS	...	**1,35,050**	**22,525**	**1,15,050**	**1,15,050**	**1,24,768**
MISCELLANEOUS.						
PASSAGE MONEY TO SELECTED CANDIDATES OF THE I. C. S.	Voted ...	...	...	1,120	896	507
	Charged ...	*1,120*	*560*	...	...	...
COST OF MAINTENANCE OF ACCOUNTS OF THE CHARITABLE ENDOWMENTS.	Voted ...	2,008	...	2,008	...	...
	Charged ...	*1,741*	...	*1,741*	...	...
EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS—						
1. Village Communication	...	2,43,805	...	...	...	...
2. Rural Water-Supply	...	4,17,952	...	...	...	...
3. Miscellaneous	...	34,830	...	...	...	...
TOTAL—EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS		6,96,587	...	...	...	...
TOTAL—MISCELLANEOUS	Voted ...	**6,98,595**	...	**3,128**	**896**	**507**
	Charged ...	*2,861*	*560*	*1,741*	...	...
RESERVE AT THE DISPOSAL OF GOVERNMENT	Voted ...	...	...	...	...	...
CHARGES IN ENGLAND—						
LEAVE SALARIES AND DEPUTATION PAY—						
High Commissioner	Voted ...	20,000	10,000	26,640	29,840	35,192
	Charged ...	*1,86,680*	*93,340*	*2,02,880*	*1,61,240*	*2,69,739*
Secretary of State	Voted ...	...	...	...	...	...
	Charged ...	*7,200*	*2,400*	*3,920*	*2,240*	*21,539*
STERLING OVERSEAS PAY—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	*74,400*	*37,200*	*69,240*	*85,160*	*72,089*
STORES FOR INDIA—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	*9,600*	*9,600*	*18,240*	...	*16,241*
OTHER CHARGES—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
COST OF TRAINING OF I. C. S. CANDIDATES—						
High Commissioner	Voted ...	...	...	43,600	28,400	17,73[illegible]
	Charged ...	*52,220*	*26,120*	*1,800*	*1,800*	*1,65[illegible]*
SUBVENTIONS TO UNIVERSITIES FOR TRAINING OF I. C. S. PROBATIONERS—						
Secretary of State	Voted ...	5,720	2,840	5,720	5,200	5,22[illegible]
	Charged ...	...	...	...	...	...
EQUIPMENT ALLOWANCE OF THE GOVERNOR DESIGNATE—						
Secretary of State	*Charged* ...	...	...	*4,000*	...	...
LOCAL GOVERNMENT SHARE OF THE COST OF HIGH COMMISSIONER'S—						
Establishment	Voted ...	31,720	...	31,720	32,000	32,30[illegible]
TOTAL HIGH COMMISSIONER ...	Voted ...	51,720	10,000	1,01,960	90,240	85,29[illegible]
	Charged ...	*3,22,900*	*1,66,260*	*2,92,160*	*2,48,200*	*3,59,5[illegible]*
TOTAL SECRETARY OF STATE ...	Voted ...	5,720	2,840	5,720	5,200	5,22[illegible]
	Charged ...	*7,200*	*2,400*	*7,920*	*2,240*	*21,5[illegible]*
TOTAL CHARGES IN ENGLAND ...	Voted ...	57,440	12,840	1,07,680	95,440	90,51[illegible]
	Charged ...	*3,30,100*	*1,68,660*	*3,00,080*	*2,50,440*	*3,81,3[illegible]*
LOSS OR GAIN BY EXCHANGE—						
High Commissioner	Voted ...	...	...	...	...	—4[illegible]
	Charged ...	...	...	...	...	—1,9[illegible]
TOTAL LOSS OR GAIN BY EXCHANGE ...	Voted ...	...	...	...	...	—47[illegible]
	Charged ...	...	...	...	...	—1,91[illegible]
TOTAL ...	Voted ...	(a) 52,47,160	21,34,004	49,65,585	48,35,996	56,04,24[illegible]
TOTAL ...	*Charged* ...	*18,35,419*	*9,54,263*	*15,93,803*	*15,79,755*	*18,02,11[illegible]*
ANGUL	...	...	...	...	...	94,27[illegible]
GRAND TOTAL	...	(b) 70,82,579	30,88,267	65,59,388	64,15,751	75,00,62[illegible]

(a) This amount represents the amount of this grant.
(b) This figure is the total figure in the General Abstract at page 9.

25.—GENERAL ADMINISTRATION—SALARY OF GOVERNOR.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor.			*Salary of Governor ... ...*	*97,312*	*50,000*	*1,02,689*	*1,00,000*	
			Contribution for passages of Government officers transferred to and from other Governments.	...	...	...	...	
			TOTAL—SALARY OF GOVERNOR ...	*97,312*	*50,000*	*1,02,689*	*1,00,000*	*99,583*

25.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF GOVERNOR.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY SECRETARY AND AIDES-DE-CAMP.	1	1	*Military Secretary 1 (830) ... ...*	*9,692*		*16,820*	*16,380*	
	2	2	*European Aides-de-Camp ... ...*	*15,430*		*15,760*	*17,520*	
			Pay of Officers—Charged ...	*25,122*	*12,561*	*32,580*	*33,900*	*33,075*
	8	7	*Clerks ... ...*	*10,725*			10,020	
	1	1	*Sub-Assistant Surgeon ... ...*	*1,800*			1,620	
			Special pay	....			2,340	
	16	16	*Servants ... ...*	*3,450*			3,540	
			Temporary establishment	*480*			200	
			Leave salaries	*400*			400	
			Pay of Establishment— Voted ...	...	...	19,500	18,120	17,808
			Pay of Establishment— Charged ...	*16,855*	*8,328*	...	...	...
			TRAVELLING ALLOWANCE	*3,000*	*1,000*		*2,600*	*2,415*
			Other allowances	*3,650*	*1,870*		...	...
			Cost of passage, etc.	...	...		...	...
			Allowances of officers—Charged ...	*6,650*	*2,870*	*3,340*	*2,600*	*2,413*
			Contribution to the Government of India on account of passage concession of the Military Secretary.	...			*832*	*600*
			Do. do. European Aides-de-Camp ...	...			*1,200*	...
			Contribution, etc. ...	...	...	*832*	*2,032*	*600*
			Carried over ...	48,627	23,759	56,252	56,652	53,896

25.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF GOVERNOR—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY SECRETARY AND AIDES-DE-CAMP —*concld.*			Brought forward ...	48,627	23,759	56,252	56,652	53,5[illegible]
			TRAVELLING ALLOWANCE	*2,000*	*1,000*		1,900	2,2[illegible]
			Other allowances	*1,300*	*1,100*		6,420	6,[illegible]
			Grain compensation allowance	...	...		...	...
			Allowances of establishment—Voted ...	...		7,030	8,320	8,8[illegible]
			Charged...	*3,300*	*2,100*	...	...	...
			Customs duty on imported stores	...		...	...	
			Postage and telegram	*2,000*		...	2,000	
			Dispensary contingencies	*750*		...	750	
			Miscellaneous contingencies	*5,500*		...	5,300	
			Contingencies—Non-contract—Voted ...	...	...	8,050	8,050	8,4[illegible]
			Charged ...	*8,250*	*3,700*	...	...	...
			TOTAL—MILITARY SECRETARY AND AIDES-DE-CAMP. Voted ...	...	...	34,580	34,490	34,[illegible]
			Charged...	*60,177*	*29,559*	*36,752*	*38,532*	*36,*[illegible]
			Purchase of motor cars (Customs duty) ...	...	...	*3,480*	...	
			Maintenance of furnishings of official residences	*12,916*	*10,000*	*15,100*	*17,397*	
			Renewal of furnishings of official residences ...	*9,000*	*7,000*	*2,427*	*3,186*	
			Furniture (inauguration) grant	...	...	*1,124*	*2,074*	
			Furniture (capital) grant	...	...	*450*	...	
			TOTAL—EQUIPMENT GRANTS—*Charged*	*21,916*	*17,000*	*22,581*	*22,657*	*22,0*[illegible]
			TOTAL—STAFF AND HOUSEHOLD OF GOVERNOR Voted	...	...	34,580	34,490	34,91[illegible]
			Charged ...	*82,093*	*46,559*	*59,333*	*61,189*	*58,1*[illegible]

25.—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF GOVERNOR.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SECRETARIAL STAFF OF GOVERNOR.		1	*Secretary to Governor*	*24,410*				
			Special pay	*2,750*				
			Pay of Officers—Charged ...	*27,160*	*13,580*	...	...	...
		4	*Clerks*	*8,495*				
			Special pay	*1,200*				
			Leave salaries	*200*				
			Temporary Establishment	*300*				
		5	*Servants*	*1,155*				
			Pay of Establishment—Charged ...	*11,350*	*6,362*	...	...	...
			TRAVELLING ALLOWANCE	*500*	*250*			
			Other allowances	...	...			
			Allowance of officers—Charged ...	*500*	*250*	...	...	..
			TRAVELLING ALLOWANCE	*800*	*400*			
			Other allowances	*1,550*	*775*			
			Allowance of Establishment—Charged ...	*2,350*	*1,175*	...	...	...
			Miscellaneous contingencies	*500*				
			Purchase of furniture	*1,000*				
			Purchase of typewriters	*800*				
			Purchase of cycles	*100*				
			Telephone charges	*390*				
			Purchase of books	*200*				
			Postage and Telegram charges	*300*				
			Contingencies—Non-Contract—Charged ...	*3,290*	*1,645*	...	...	...
			TOTAL—SECRETARIAL STAFF OF GOVERNOR ..	*44,650*	*23,012*	...	...	...

25.—GENERAL ADMINISTRATION—TOUR EXPENSES.

SUB-HEADS. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MISCELLANEOUS TOUR CHARGES.			*Miscellaneous tour charges*	*17,500*	*7,500*	*18,400*	*17,500*	*17,116*
			Purchase and upkeep of motor car and motor lorries for transport of servants.	*6,000*	*2,000*	*6,000*	*6,000*	*9,080*
			TOTAL—MISCELLANEOUS TOUR CHARGES.	*23,500*	*9,500*	*24,400*	*23,500*	*26,196*

25.—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
EXECUTIVE COUNCIL.	*2*	...	*Members 2 (5,000)*	...	...		1,20,000	
			Deduct—Emergency cut in pay	...	...		...	
			Pay of Officers—Charged ...	...	..	1,30,000	1,20,000	1,19,5[illegible]
	2	...	Clerks	}			6,324	
	8	...	Servants					
			Leave salaries				...	
			Temporary establishment				100	
			Deduct—Probable savings				—200	
			Pay of Establishment ...	...	...	6,400	6,224	6,2[illegible]
			TRAVELLING ALLOWANCE				*5,000*	*3,7[illegible]*
			Cost of passages granted under the Superior Civil Services Rules, 1924.				...	...
			Allowances—Charged ...	...		5,944	5,000	3,7[illegible]
			TRAVELLING ALLOWANCE				900	9[illegible]
			Grain compensation allowance				...	...
			Other allowances				750	7[illegible]
			Allowances—Voted ...	...		1,800	1,650	1,6[illegible]
			Purchase of books, maps and periodicals ...				350	
			Miscellaneous contingencies				2,150	
			Contingencies—Non-contract ...	...	...	2,500	2,500	2,3[illegible]
			TOTAL ... Voted ...			10,700	10,374	10,2[illegible]
			TOTAL—Charged			1,35,944	1,25,000	1,23,2[illegible]
			TOTAL—EXECUTIVE COUNCIL ...	...	...	1,46,644	1,35,374	1,33,5[illegible]
MINISTERS.*	*2*	*4*	*Ministers*	*1,01,500*	...			
			Deduct—Probable Savings	*—30,000*	...	...	...	...
			Pay of Officers—Charged ...	71,500	88,000	...	..	...
			Pay of Officers—Voted ...	12,000	12,000	96,000	96,000	95,0[illegible]
	2	4	Clerks	} 13,392			6,497	
	8	16	Servants					
			Leave salaries	108			100	
			Pay of Establishment ...	13,500	8,000	6,530	6,597	6,3[illegible]
			TRAVELLING ALLOWANCE	4,700	2,400		7,000	9,65[illegible]
			Grain compensation allowance		...		...	...
			Other allowances	1,300	600		800	79[illegible]
			Allowances—Voted ...	6,000	3,000	10,300	7,800	10,44[illegible]
			TRAVELLING ALLOWANCE		8,000			
			Other allowances	...	...			
			Allowances—Charged	*16,000*	*8,000*	...	...	...
			Carried over ...	1,19,000	1,19,000	1,12,830	1,10,397	1,12,44[illegible]

*There are no sub-heads under this minor head.

25.—GENERAL ADMINISTRATION—MINISTERS.—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,19,000	1,19,000	1,12,830	1,10,397	1,12,446
			Books, maps and periodicals	1,200			350	
			Miscellaneous contingencies	8,800			2,150	
			Contingencies—Non-contract ...	10,000	5,000	3,500	2,500	4,455
			TOTAL { Voted	41,500	28,000	1,16,330	1,12,897	1,16,901
			TOTAL { *Charged* ...	*87,500*	*96,000*	...	...	...
			TOTAL—MINISTERS ...	**1,29,000**	**1,24,000**	**1,16,330**	**1,12,897**	**1,16,901**

25.—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY.

SUB-HEADS.	1936-37.	1937-38.	Details	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL LEGISLATIVE ASSEMBLY.*	*1*	*1*	*President, Legislative Council*	*5,750*			*24,000*	
	1	*1*	*Deputy President, Legislative Council* ...	*2,125*			*3,000*	
	...	*1*	*Speaker, Legislative Assembly (2,000)* ...	*16,000*				
	...	*1*	*Deputy Speaker, Legislative Assembly (250)* ...	*2,000*				
			Pay of Officers—Charged ...	*25,875*	*13,000*	*25,742*	*27,000*	*26,888*
	1	1	Secretary (950)	11,250			10,800	
			Personal pay	900				
		1	Deputy Secretary (600)	5,400				
	1	1	Assistant Secretary	4,690			6,440	
			Pay of Officers—Voted ...	22,240	10,746	17,240	17,240	18,878
	13	22	Clerks	22,873			18,280	
	1	16	Reporters	26,787			1,472	
			Special pay	225			225	
	15	26	Servants	4,292			2,918	
			Temporary establishment	155			897	
			Leave salary	600			300	
			Special pay to reporters (allowance) ...	1,500			7,500	
			Deduct—Probable savings	—2,000			—1,250	
			Pay of Establishment ...	54,432	25,753	27,000	30,342	31,924
			TRAVELLING ALLOWANCE	90,000	38,223		33,000	53,235
			Grain compensation allowance	...	...		...	...
			Other allowances	6,168	750		1,318	2,763
			Allowances—Voted ...	96,168	38,973	38,966	34,318	55,998
			TRAVELLING ALLOWANCE	...	...	...	...	...
			Other allowances	...	...	...	...	...
			Allowances—Charged ...	...	...	...	...	...
			Carried over ...	1,98,715	88,472	1,08,948	1,08,900	1,33,688

*There are no sub-heads under this minor head.

25.—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,98,715	88,472	1,08,948	1,08,900	1,33,68[illegible]
PROVINCIAL LEGISLATIVE ASSEMBLY—*concld.*			Contract contingencies	10,000			5,550	
			Contingencies—Contract ...	10,000	4,267	5,600	5,550	5,7[illegible]
			Miscellaneous contingencies—Non-contract ...	12,000			7,965	
			Contingencies—Non-contract ...	12,000	5,333	7,528	7,965	8,1[illegible]
			TOTAL ... Voted ...	1,94,840	85,072	96,334	95,415	1,20,7[illegible]
			TOTAL ... Charged ...	*25,875*	*13,000*	*25,742*	*27,000*	*26,8[illegible]*
			TOTAL—PROVINCIAL LEGISLATIVE ASSEMBLY ...	**2,20,715**	**98,072**	**1,22,076**	**1,22,415**	**1,47,6[illegible]**

25.—GENERAL ADMINISTRATION—ELECTIONS FOR LEGISLATURES.

SUB-HEADS.	1936-37.	1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.	Rs.
			ELECTION FOR LEGISLATURES.					
ELECTION CHARGES.	1	...	*Election officer*	...	...		...	...
			Special pay	...	...		...	...
			Pay of Officers—Charged ...	...	...	*26,085*	...	...
	21	...	Assistant Election officers	...	...		..	...
			Pay of Officers—Voted ...	..	...	11,400	...	4[illegible]
			Clerks	...	...		13,680	
			Servants	...	...		864	
			Pay of Establishment ...	...	..	49,000	14,544	9,[illegible]
			TRAVELLING ALLOWANCE	...	...			
			Cost of passage, etc.	...	..			
			Allowances—Charged ...	...	...	*2,750*	...	...
			TRAVELLING ALLOWANCE	5,500	5,500		3,000	3,[illegible]
			Other allowances	...	...		100	10,[illegible]
			Allowances—Voted ...	5,500	5,500	17,500	3,100	14,[illegible]
			Miscellaneous contingencies	...			37,540	
			Printing of rolls and ballot papers ...	500			1,33,500	
			Fencing Polling-stations	...			5,200	
			Ballot Boxes	...			10,000	
			Contingencies—Non-contract ...	500	500	1,28,350	1,86,240	1,7[illegible]
			TOTAL ... Voted ...	6,000	6,000	2,06,250	2,03,884	25,[illegible]
			TOTAL ... Charged ...	...	.	*28,835*	...	...
			TOTAL—ELECTION CHARGES ...	**6,000**	**6,000**	**2,35,085**	**2,03,884**	**25,[illegible]**
			Carried over ...	6,000	6,000	2,35,085	2,03,884	25,[illegible]

25.—GENERAL ADMINISTRATION—ELECTIONS FOR LEGISLATURES—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	6,000	6,000	2,35,085	2,03,884	25,800
COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.	1	1	*Election Commissioner*	*1,600*	...		*1,280*	
			Pay of Officers—Charged	*1,600*	*1,600*	...	*1,280*	...
			Election Commissioner	3,490			2,792	
			Pay of Officers—Voted ...	3,490	3,490	...	2,792	2,580
			Clerks	320		...	256	
			Servants					
			Pay of Establishment ...	320	320	...	256	199
			TRAVELLING ALLOWANCE	*200*	*200*	...	*160*	
			Allowances—Charged	*200*	*200*	...	*160*	...
			TRAVELLING ALLOWANCE	1,110	1,110	...	888	122
			Other allowances	5,080	5,080	...	4,064	
			Allowances—Voted ...	6,190	6,190	...	4,952	122
			Contingencies—Non-contract	200		...	160	
			Contingencies—Non-contract ...	200	200	...	160	...
			TOTAL ... Voted ...	10,200	10,200	...	8,160	2,901
			TOTAL ... Charged	*1,800*	*1,800*	...	*1,440*	...
			TOTAL—COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.	12,000	12,000	...	9,600	2,901
			TOTAL ... Voted ..	16,200	16,200	2,06,250	2,12,044	28,701
			TOTAL ... Charged	*1,800*	*1,800*	*28,835*	*1,440*	...
			TOTAL—ELECTIONS FOR LEGISLATURES ...	**18,000**	**18,000**	**2,35,085**	**2,13,484**	**28,701**

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
TRANSLATORS' DEPARTMENT.	1	1	Hindi and Urdu Translator (400)	4,800			4,800	
			Leave salaries	...			...	
			Pay of Officers—Voted ...	4,800	2,400	4,800	4,800	9,328
			Assistant Translator	...			...	
	5	5	Clerks	6,120			6,120	
	3	3	Servants	384			384	
			Personal pay	...			...	
			Leave salaries	200			200	
			Pay of Establishment ...	6,704	3,352	6,704	6,704	8,675
			Carried over ...	11,504	5,752	11,504	11,504	18,003

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS—*contd.*

SUB-HEAD. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	11,504	5,752	11,504	11,504	18,00[illegible]
TRANSLATORS' DEPARTMENT—*concld.*			TRAVELLING ALLOWANCE	...	...	...	...	...
			Grain compensation allowance	...	...	...	...	...
			Allowances—Voted ...	...	...	...	...	...
			Purchase of books and publications ...	130			130	
			Miscellaneous contingencies	250			500	
			Contingencies—Non-contract ...	380	190	630	630	8[illegible]
			TOTAL—TRANSLATORS' DEPARTMENT	**11,884**	**5,942**	**12,134**	**12,134**	**18,8[illegible]**
APPOINTMENT AND POLITICAL DEPARTMENTS.	1	1	*Chief Secretary (3,000)*	*36,000*			*36,000*	
	1	1	*Under-Secretary (650)*	*8,000*			*9,200*	
			Special pay (200)	*2,400*			*2,400*	
			Deputy Secretary	*1,425*			...	
			Overseas pay	*150*			...	
			Pay of Officers—Charged	*47,975*	*23,988*	*66,700*	*47,600*	*61,1[illegible]*
	1	1	Registrar (600)	7,200			7,200	
			Personal pay	1,180			940	
			Special pay (30)	360			360	
			Pay of Officers—Voted ...	8,740	4,370	10,554	8,500	8,4[illegible]
	48	47	Clerks	76,201			78,428	
			Shorthand pay	1,104			1,200	
	12	12	Record room clerks	8,611			10,753	
	22	22	Servants	3,972			4,020	
	5	5	Record room servants	828			828	
			Publicity Office	...			...	
			Temporary establishment	886			500	
			Leave salaries	900			900	
			Deduct—Probable savings	—1,502			—4,000	
			Pay of Establishment ...	91,000	45,500	89,500	92,629	95,4[illegible]
			TOTAL ... Voted ...	99,740	49,870	1,00,054	1,01,129	1,03,9[illegible]
			TOTAL ... *Charged* ...	*47,975*	*23,988*	*66,700*	*47,600*	*61,1[illegible]*
			TOTAL—APPOINTMENT AND POLITICAL DEPARTMENTS.	**1,47,715**	**73,858**	**1,66,754**	**1,48,729**	**1,65,0[illegible]**
REVENUE DEPARTMENT.	1	1	*Secretary (2,200)*	*27,200*			*25,400*	
			Officers on special duty	*5,000*			*5,000*	
			Special pay 1(250)	*3,000*			*3,000*	
			Pay of Officers—Charged	*35,200*	*17,600*	*29,125*	*33,400*	*1[illegible]*
	1	1	Assistant Secretary (500)	6,000			9,000	
			Special pay (100)	1,200			...	
			Pay of Officers—Voted ...	7,200	3,600	10,854	9,000	20,04[illegible]
	34	34	Clerks	52,724			54,425	
			Shorthand pay	600			600	
			Leave salaries	900			900	
	15	15	Servants	2,700			2,700	
			Temporary establishment	500			600	
			Deduct—Probable savings	...			—2,500	
			Pay of Establishment ...	57,424	28,651	57,302	56,725	59,31[illegible]
			TOTAL ... Voted	64,624	32,251	68,156	65,725	79,3[illegible]
			TOTAL ... *Charged* ...	*35,200*	*17,600*	*29,125*	*33,400*	*12,5[illegible]*
			TOTAL—REVENUE DEPARTMENT ...	**99,824**	**49,851**	**97,281**	**99,125**	**91,9[illegible]**

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
FINANCE DEPARTMENT.	*1*	*1*	*Secretary (2,250)*	*27,000*			*26,618*	
	1	*1*	*Under-Secretary 1(750)*	*7,444*			*8,600*	
			Deputy Secretary	*1,100*			...	
			Special pay 1(250), 1(200), 1(100) ...	*5,500*			*5,400*	
			Pay of Officers—Charged	*41,044*	*20,522*	*46,089*	*40,618*	*38,051*
	1	1	Registrar (520)	6,429			7,065	
			Special pay (30)	360			360	
			Pay of Officers—Voted ...	6,789	3,395	6,224	7,425	7,956
	34	37	Clerks	56,786			54,558	
			Shorthand pay	600			600	
			Leave salary	900			900	
	17	17	Servants	3,036			3,036	
			Temporary establishment	2,028			1,563	
			Deduct—Probable savings	—2,000			—2,500	
			Pay of Establishment ...	61,350	30,439	60,878	58,157	60,084
			Total { Voted ...	68,139	33,834	67,102	65,582	68,040
			{ *Charged* ...	*41,044*	20,522	*46,089*	*40,618*	*38,051*
			TOTAL—FINANCE DEPARTMENT ...	**1,09,183**	**54,356**	**1,13,191**	**1,06,200**	**1,06,091**
EDUCATION DEPARTMENT.	*1*	*1*	*Secretary (2,000)*	*24,212*			*23,223*	
			Special pay (250)	*3,000*			*3,000*	
			Overseas pay (300)	*3,600*			*3,600*	
			Pay of Officers—Charged ...	*30,812*	*15,412*	*29,824*	*29,823*	*29,315*
	1	1	Assistant Secretary (500)	6,089			8,400	
			Special pay 1(100)	1,200			1,200	
			Pay of Officers—Voted ...	7,289	3,477	6,954	9,600	8,727
	30	30	Clerks	46,204			46,851	
			Leave salary	900			900	
	13	13	Servants	2,371			2,365	
			Shorthand pay	600			600	
			Temporary establishment	362			154	
			Deduct—Probable savings	—1,937			—2,500	
			Pay of Establishment ...	48,500	24,250	48,142	48,370	48,859
			Total ... { Voted ...	55,789	27,727	55,096	57,970	57,586
			{ *Charged* ...	*30,812*	*15,412*	*29,824*	*29,823*	*29,315*
			TOTAL—EDUCATION DEPARTMENT ...	**86,601**	**43,139**	**84,920**	**87,793**	**86,901**

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
JUDICIAL DEPARTMENT.			*Secretary*	...			...	
			Special pay (100)	*1,200*			*1,200*	
			Pay of Officers—Charged	*1,200*	*600*	*1,200*	*1,200*	90[illegible]
	1	1	Registrar (520)	6,310			6,000	
			Pay of Officers—Voted ...	6,310	3,035	6,070	6,000	9,2[illegible]
	25	24	Clerks	37,035			38,148	
			Leave salary	600			600	
	12	12	Servants	2,184			2,184	
			Temporary establishment	259			259	
			Probable savings	...			—990	
			Pay of Establishment ...	40,078	20,027	40,054	40,201	41,2[illegible]
			Total ... Voted ...	46,388	23,062	46,124	46,201	50,44[illegible]
			Total ... *Charged* ...	*1,200*	*600*	*1,200*	*1,200*	9[illegible]
			TOTAL—JUDICIAL DEPARTMENT ...	**47,588**	**23,662**	**47,324**	**47,401**	**51,3[illegible]**
LOCAL SELF-GOVERNMENT DEPARTMENT.	*1*	*1*	*Secretary (1,350)*	*16,500*			*24,213*	
			Special pay (250)	*3,000*			*3,000*	
			Pay of Officers—Charged	*19,500*	*9,750*	*20,591*	*27,213*	*14,7[illegible]*
	1	1	Assistant Secretary (500)	6,089			9,000	
			Special pay 1(100)	1,200			...	
			Officers on special duty	24,000			22,200	
			Deduct—Probable savings	...			...	
			Pay of Officers—Voted ...	31,289	15,645	41,300	31,200	36,5[illegible]
	30	29	Clerks	48,486			49,568	
			Leave salary	900			900	
			Shorthand pay	600			600	
	13	13	Servants	2,346			2,376	
			Temporary establishment	4,241			3,166	
			Deduct—Probable savings	...			—2,500	
			Pay of Establishment	56,573	28,286	58,300	54,110	57,[illegible]
			Total ... Voted ...	87,862	43,931	99,600	85,310	93,[illegible]
			Total ... *Charged* ...	*19,500*	*9,750*	*20,591*	*27,213*	*14,7[illegible]*
			TOTAL—LOCAL SELF-GOVT. DEPT.	**1,07,362**	**53,681**	**1,20,191**	**1,12,523**	**1,08,1[illegible]**
LEGISLATIVE DEPARTMENT.			*Secretary*	...			...	
			Special pay	...			...	
			Pay of Officers—Charged	...	...	...	...	...
	1	1	Deputy Secretary (1,500)	18,000			18,000	
			Special pay	...			...	
			Pay of Officers—Voted	18,000	9,000	18,200	18,000	17,9[illegible]
	11	10	Clerks	15,815			17,955	
			Special pay	...			...	
			Shorthand pay	...			...	
			Leave salaries	...			...	
	7	7	Servants	450			450	
			Temporary Establishment	1,224			1,224	
			Probable savings	77			77	
			...	...			—605	
			Pay of Establishment	17,566	8,783	15,800	19,101	20,9[illegible]
			TOTAL—LEGISLATIVE DEPT.—Voted ...	**35,566**	**17,783**	**34,000**	**37,101**	**38,9[illegible]**

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
REFORMS DEPARTMENT.	*1*	...	*Secretary*	...			*15,150*	
			Special pay	...			*1,650*	
			Pay of Officers—Charged ...	...	...	*1,500*	*16,800*	*32,216*
	1	..	Assistant Secretary				10,200	
			Special pay				1,200	
			Pay of Officers—Voted ...	...	...	950	11,400	9,835
	14	...	Clerks				17,136	
	8	...	Servants				1,296	
			Pay of Establishment ...	...	...	1,486	18,432	12,902
			Travelling allowance				*2,000*	*2,511*
			Allowances—Charged ...	...	...	...	*2,000*	*2,511*
			Travelling allowance				2,000	...
			Other allowances				3,000	3,971
			Allowances—Voted ...	...	...	8	5,000	3,971
			Miscellaneous contingencies				4,000	
			Contingencies	...	...	97	4,000	6,119
			TOTAL ... Voted ...	...	...	2,541	38,832	32,827
			TOTAL ... *Charged* ...	...	...	*1,500*	*18,800*	*34,727*
			TOTAL—REFORMS DEPARTMENT ...	...	...	**4,041**	**57,632**	**67,554**
ALLOWANCES			*TRAVELLING ALLOWANCE*	*6,250*	*3,125*		*5,500*	*6,166*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		*3,840*	*5,575*
			Other allowances	...	...		...	*1,140*
			Allowances—Charged ...	*6,250*	*3,125*	*6,450*	*9,340*	*12,88*
			TRAVELLING ALLOWANCE	16,500	8,250		15,250	13,75
			Other allowances	13,000	6,500		15,150	16,97
			Grain compensation allowance	...	...		...	...
			Allowances—Voted ...	29,500	14,750	32,500	30,400	30,72
			TOTAL—ALLOWANCES ...	**35,750**	**17,875**	**38,950**	**39,740**	**43,60**
CONTINGENCIES.*			Purchase of books, maps, periodicals and newspapers.	3,000			3,000	
			Purchase of typewriters...	3,000			1,079	
			Rents, rates and taxes	22,362			22,362	
			Electric current charges of the Secretariat buildings.	16,000			16,200	
			Telephone charges	8,600			7,034	
			Miscellaneous contingencies	51,038			49,638	
			TOTAL—CONTINGENCIES ...	**1,04,000**	**52,000**	**1,05,462**	**99,313**	**96,21**

*The sub-head "Contingencies" on this page is also a primary unit of appropriation.

25.—GENERAL ADMINISTRATION—PUBLIC SERVICE COMMISSION.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC SERVICE COMMISSION.			*Chairman (3,000)*	*30,000*				
			Members 2(2,000)	*40,000*				
			Secretary (600)	*6,000*				
			Pay of officers—*Charged* ...	*76,000*	*25,333*	...	...	...
		12	*Clerks*	*9,550*				
			Special pay	*400*				
		13	*Servants*	*1,420*				
			Pay of establishment—*Charged* ...	*11,370*	*3,790*	...	...	...
			TRAVELLING ALLOWANCE	*5,000*	*1,667*			
			Other allowances	...	...			
			Allowances of officers—*Charged* ...	*5,000*	*1,667*	...	...	...
			TRAVELLING ALLOWANCE					
			Other allowances					
			Allowances of establishment—*Charged* ...	...	...	...	...	...
			Rent	*2,100*				
			Cost of printing and fees payable to examiners ...	*1,000*				
			Purchase of furniture, Typewriter, Cycles ...	*3,000*				
			Miscellaneous contingencies	*2,500*				
			Contingencies—non-contract—*Charged* ...	*8,600*	*2,867*	...	...	...
			TOTAL—PUBLIC SERVICE COMMISSION ...	**1,00,970**	**33,657**	...	...	...

25.—GENERAL ADMINISTRATION—BOARD OF REVENUE.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL DEPARTMENT.	*1*	*1*	*Member (3,500)*	*42,000*			*42,400*	
		1	*Secretary 1(1,600)*	*19,500*			...	
			Pay of Officers—Charged ...	*61,500*	*30,750*	*42,000*	*42,400*	*41,8[illegible]*
	1	...	Secretary	...			19,190	
	1	1	Assistant Secretary (300)	3,600			6,600	
			Pay of Officers—Voted ...	3,600	1,800	21,464	25,790	17,8[illegible]
			Carried over ...	65,100	32,550	63,464	68,190	59,6[illegible]

25.—GENERAL ADMINISTRATION—BOARD OF REVENUE—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	65,100	32,550	63,464	68,190	59,626
GENERAL DEPARTMENT—*concld.*	33	31	Clerks	50,848			51,199	
			Leave salaries	900			900	
	20	19	Servants	3,378			3,513	
			Shorthand pay	600			600	
			Temporary record-room establishment ...	540			...	
			Temporary establishment	...			...	
			Personal pay	540			480	
			Deduct—Probable savings	—800			—3,698	
			Pay of Establishment ...	56,006	28,003	55,000	52,994	48,862
			TRAVELLING ALLOWANCE	*1,900*	*800*		*1,000*	*864*
			Other Allowances	...	...		...	...
			Allowances—Charged ...	*1,900*	*800*	*2,500*	*1,000*	*864*
			TRAVELLING ALLOWANCE	1,300	800		1,100	763
			Other allowances	1,100	550		800	598
			Grain compensation allowance	...	...		...	...
			Allowances—Voted ...	2,400	1,350	3,400	1,900	1,361
			Contract contingencies	3,500			3,500	
			Furniture maintenance	125			125	
			Contingencies—Contract ...	3,625	1,812	3,625	3,625	2,861
			Purchase of typewriter	...			350	
			Purchase of cycle	50			80	
			Rents, rates and taxes	40			40	
			Miscellaneous contingencies (non-contract) ...	2,990			3,365	
			Contingencies—Non-contract ...	3,080	1,540	3,600	3,835	2,893
			TOTAL ... Voted ...	68,711	34,505	87,089	88,144	73,778
			TOTAL—Charged ...	*63,400*	*31,550*	*44,500*	*43,400*	*42,689*
			TOTAL—GENERAL DEPARTMENT ...	**1,32,111**	**66,055**	**1,31,589**	**1,31,544**	**1,16,467**
WARDS ESTATES DEPARTMENT.	5	5	Clerks	6,567			6,364	
			Officiating pay	200			200	
	1	1	Servant	168			168	
			Pay of Establishment ...	6,935	3,467	5,632	6,732	7,248
			Carried over ...	6,935	3,467	5,632	6,732	7,248

25.—GENERAL ADMINISTRATION—BOARD OF REVENUE—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	6,935	3,467	5,632	6,732	7,3[illegible]
WARDS ESTATES DEPARTMENT —*concld.*			TRAVELLING ALLOWANCE	...			...	
			Grain compensation allowance	...			...	
			Allowances—Voted ...	...	...	...	...	...
			Miscellaneous contingencies	180			180	
			Contingencies—Non-contract ...	180	90	180	180	[illegible]
			TOTAL—WARDS ESTATES DEPARTMENT	**7,115**	**3,557**	**5,812**	**6,912**	7,4[illegible]
			TOTAL ... Voted ...	75,826	38,062	92,901	95,056	81,3[illegible]
			TOTAL ... Charged ...	*63,400*	*31,550*	*44,500*	*43,400*	*42,[illegible]*
			TOTAL—BOARD OF REVENUE ...	**1,39,226**	**69,612**	**1,37,401**	**1,38,456**	**1,23,8[illegible]**

25.—GENERAL ADMINISTRATION—INSPECTOR-GENERAL OF STAMPS, ETC.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTOR-GENERAL OF STAMPS, ETC.*	*1*	*1*	*Inspector-General of Stamps, Registration and Excise (2,200).*	*26,617*			*27,000*	
			Personal Pay	...			*3,300*	
			Special pay (250)	*3,000*			*3,000*	
			Pay of Officers—*Charged* ...	*29,617*	*14,808*	*13,908*	*33,300*	11[illegible]
			Inspector-General of Stamps, etc.					
			Pay of Officers—Voted ...	...	...	11,452	...	13,4[illegible]
			TRAVELLING ALLOWANCE	*4,250*	*2,125*		*4,250*	2,1[illegible]
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...	...	...	...
			Allowances—*Charged* ...	*4,250*	*2,125*	*2,000*	*4,250*	2,1[illegible]
			TRAVELLING ALLOWANCE					
			Allowances—Voted ...	...	...	1,900	..	1,7[illegible]
			TOTAL ... Voted ...	...	...	13,352	...	14,3[illegible]
			TOTAL ... Charged ...	*33,867*	*16,933*	*15,908*	*37,550*	*14,8[illegible]*
			TOTAL—INSPECTOR-GENERAL OF STAMPS, etc.	**33,867**	**16,933**	**29,260**	**37,550**	**28,2[illegible]**

*There are no sub-heads under this minor head.

25.—GENERAL ADMINISTRATION—COMMISSIONERS.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MAIN OFFICE	5	4	*Commissioners 4 (3,000)*	*1,44,800*			*1,44,800*	
			Pay of Officers*—*Charged*	*1,44,800*	*72,400*	*1,12,800*	*1,44,800*	*1,81,237*
			Commissioners				7,500	
			Pay of Officers—Voted	...	..	36,000	7,500	11,080
	83	83	Clerks	92,061			92,290	
			Leave salaries	2,400			2,400	
			Apprentices	3,700			3,700	
	43	43	Servants	5,376			5,376	
			Temporary establishment	1,363			913	
			Temporary record-room establishment ...	...			...	
			Pay of Establishment* ...	1,04,900	52,450	1,10,000	1,04,670	1,33,188
			TRAVELLING ALLOWANCE	*11,000*	*5,045*		*11,000*	*15,330*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*910*	*910*		*403*	*1,947*
			Other allowances	...	...			...
			Allowances—*Charged*	*11,910*	*5,955*	*8,900*	*11,403*	*17,277*
			TRAVELLING ALLOWANCE	1,600	800		1,887	3,425
			Grain compensation allowance	...	...		...	...
			Other allowances	1,600	800		1,600	1,659
			Remuneration to copyists	...	...		...	...
			Allowances—Voted ...	3,200	1,600	5,700	3,487	5,084
			Contract contingencies	11,100			10,750	
			Maintenance of furniture	600			650	
			Cost of flags	...			...	
			Contingencies—Contract ...	11,700	5,850	11,600	11,400	17,146
			Purchase of typewriters	1,100			400	
			Purchase of cycle	120			60	
			Rents, rates and taxes	2,584			2,811	
			Miscellaneous contingencies	1,888			1,489	
			Purchase of tents	...			..	
			Contingencies—Non-contract ...	5,692	2,846	5,860	4,760	8,156
			TOTAL ... ... Voted ...	1,25,492	62,746	1,69,160	1,31,826	1,75,347
			TOTAL—Charged	*1,56,710*	*78,355*	*1,21,700*	*1,56,203*	*1,98,514*
			TOTAL—MAIN OFFICE ...	**2,82,202**	**1,41,101**	**2,90,860**	**2,88,029**	**3,73,861**
			Carried over ...	2,82,202	1,41,101	2,90,860	2,88,029	3,73,861

* The primary units of appropriation, Pay of Officers—Charged and Pay of establishment on this page are also sub-heads.

25.—GENERAL ADMINISTRATION —COMMISSIONERS—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on Account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	R[illegible]
			Brought forward ...	2,82,202	1,41,101	2,90,860	2,88,029	3,73,[illegible]
PRIVATE ESTATES DEPARTMENT.	22	20	Clerks	18,506			20,546	
	13	10	Servants	1,200			1,560	
			Leave salaries	450			500	
			Pay of Establishment ...	20,156	10,078	20,606	22,606	23,[illegible]
			TRAVELLING ALLOWANCE	70	35		90	[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	308	154		308	[illegible]
			Allowances—Voted ...	378	189	398	398	[illegible]
			Miscellaneous contingencies	978			971	
			Contingencies—Non-contract ...	978	489	971	971	
			TOTAL—PRIVATE ESTATES DEPARTMENT	**21,512**	**10,756**	**21,975**	**23,975**	24,[illegible]
			PARTITION ESTABLISHMENT.					
	12	12	Clerks	7,290			7,260	
	3	3	Servants	360			360	
			Temporary establishment	...			...	
			Pay of Establishment ...	7,650	3,825	7,650	7,620	[illegible]
			TRAVELLING ALLOWANCE					
			Grain compensation allowance					
			Allowances—Voted ...	...	...	...	...	...
			Miscellaneous contingencies ...	30			25	
			Contingencies—Non-contract ...	30	15	25	25	
			TOTAL—PARTITION ESTABLISHMENT ...	**7,680**	**3,840**	**7,675**	**7,645**	8,[illegible]
			TOTAL ... Voted ...	1,54,684	77,342	1,98,810	1,63,446	2,05,[illegible]
			TOTAL—Charged	*1,56,710*	*78,355*	*1,21,700*	*1,56,203*	*1,9[illegible]*
			TOTAL—COMMISSIONERS ...	**3,11,394**	**1,55,697**	**3,20,510**	**3,19,649**	4,06,[illegible]

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			GENERAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged on revenue.	*14*	*17*	*Collectors and Magistrates—2(2,250), 3(2,200), 1(2,150), 2(1,800), 1(1,700), 3(1,425), 1(1,350), 1(1,200), 1(1,700), 1(1,425), 1(1,275).*	*5,08,574*			*2,75,000*	
	37	*31*	*Assistant and Joint Magistrates and Collectors—1(1,300), 3(700), 1(650), 3(600), 1(550), 5(500), 17(450).*	...			*1,69,000*	
			Overseas pay	*15,468*			*17,600*	
			TOTAL ...	*5,24,042*	*2,32,021*		*4,61,600*	
			Deduct—Probable savings	*—60,000*	...		*—66,000*	
			Pay of Officers—Charged *	*4,64,042*	*2,32,021*	*3,80,000*	*3,95,600*	*4,68,85[illegible]*
Pay of Officers—Voted.	3	...	Collectors and Magistrates	...	...		95,000	
	267	269	Deputy and Sub-Deputy Magistrates—5 (1,000), 16 (850), 6(800), 4 (750), 27(700), 23 (650), 18 (600), 15 (550), 13 (500), 16 (450), 11 (400), 4 (375), 6 (350), 1 (325), 23 (300), 8 (275), 16 (250), 10 (225), 8 (200), 4 (175), 3 (150), 9 (100), 1 (340), 4 (260), 12 (230), 6(130).	14,75,050	...		14,93,066	
			Leave salaries of officers employed in Settlement department.	...	...		...	
			Special pay	...	...		3,480	
			TOTAL ...	14,75,000	7,20,000		15,91,546	
			Deduct—Probable savings	—35,000			—45,000	
			Pay of Officers—Voted ...	14,40,000	7,20,000	15,10,000	15,46,546	18,52,6[illegible]
			Carried over ...	19,04,042	9,52,021	18,90,000	19,42,146	23,21,5[illegible]

*The primary units of appropriation, Pay of officers—Charged and Pay of officers—Voted are also sub-heads.

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS, and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	19,04,042	9,52,021	18,90,000	19,42,146	23,21,55[illegible]
Pay of Establishment.	581	584	Clerks	4,50,843			4,46,531	
	318	319	Servants	38,508			38,388	
			Shorthand pay	9,696			9,672	
			Leave salaries	12,000			10,000	
			Apprentices	17,000			15,000	
			Motor launch establishment	...			...	
			Boat establishment	...			...	
	2	2	Elephant establishment	264			264	
			Temporary land acquisition establishment ...	6,880			7,140	
			Temporary comparing clerks	6,840			7,200	
			Record-Room establishment	300			60	
			Other temporary establishment	11,000			8,000	
			TOTAL ...	5,53,331	2,68,826		5,42,255	
			Deduct—(1) Amount recoverable on account of land acquisition establishment for railways.	...			...	
			(2) Recoveries from Chaukidari Fund for cost of Chaukidari clerks in Chota Nagpur.	—14,300			—14,000	
			(3) Probable savings	—1,380			...	
			Pay of Establishment* ...	5,37,651	2,68,826	5,32,000	5,28,255	6,98[illegible]
Allowances—Charged on revenue.			*TRAVELLING ALLOWANCE*	*43,000*	*21,500*		*36,000*	*47,*[illegible]
			COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICES RULES, 1924.	*16,643*	*8,322*		*20,400*	*9,9*[illegible]
			Other allowances	*1,575*	*787*		*1,575*	*2,5*[illegible]
			Payment on account of medical treatment of British Officers in Superior Service.	...	...			
			Allowances—Charged ...	*61,218*	*30,609*	*65,304*	*57,975*	*60,2*[illegible]
Allowances—Voted.			TRAVELLING ALLOWANCE	1,57,000	78,500		1,40,000	1,99,71[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	} 1,65,000	82,500		1,50,000	1,86,7[illegible]
			Remuneration to copyists					
			Allowances—Voted* ...	3,22,000	1,61,000	3,53,000	2,90,000	3,86,4[illegible]
			Carried over ...	28,24,911	14,12,456	28,40,304	28,18,376	34,66,9[illegible]

* The primary units of appropriation, Pay of Establishment and Allowances on this page are also sub-heads.

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on Account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			GENERAL ESTABLISHMENT—*contd.*					
			Brought forward ...	28,24,911	14,12,456	28,40,304	28,18,376	34,66,952
Contingencies—Contract.			Maintenance of furniture	8,000			7,500	
			Contract contingencies...	1,35,150			1,37,600	
			Contingencies—Contract* ...	1,43,150	71,575	1,69,000	1,45,100	2,06,340
Contingencies—Non-contract.			Purchase of tents (Special contract) ...	3,571			4,313	
			Rents, rates and taxes	35,174			35,702	
			Purchase of typewriters	4,500			3,350	
			Purchase of cycles	175			...	
			Value of mathematical instruments ...	185			183	
			Law charges	5,500			4,285	
			Purchase of boat	23,735			200	
			Miscellaneous contingencies (non-contract) ...	10,449			10,325	
			Contingencies—Non-contract* ...	83,289	29,877	67,000	58,308	1,06,045
TREASURY ESTABLISHMENT.	111	115	Clerks	95,442			91,887	
	67	67	Potdars	15,386			15,364	
	19	19	Servants	2,280			2,280	
			Leave Salaries	3,000			3,000	
			Temporary establishment	189			189	
			Do. at kist-time	980			980	
			Deduct—Amount payable by Central Government in connection with issue of saltpetre licenses.	...			...	
			Deduct—Probable Savings	...			...	
			Pay of Establishment ...	1,17,277	58,638	1,18,500	1,13,700	1,43,090
			Carried over ...	30,51,350 1,17,277	15,13,908 58,638	30,76,304 1,18,500	30,21,784 1,13,700	37,79,337 1,43,090

*The primary units of appropriation, Contingencies—Contract and Contingencies—Non-contract on this page are also sub-heads.

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			GENERAL ESTABLISHMENTS—*concld.* Brought forward ...	30,51,350 1,17,277	15,13,908 58,638	30,76,304 1,18,500	30,21,784 1,13,700	37,79,3[illegible] 1,43,0[illegible]
			TRAVELLING ALLOWANCE	85	42		75	1[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	286	143		293	2[illegible]
			Allowances—Voted ...	371	185	430	368	4[illegible]
			Grant for furniture	...			...	
			Maintenance of furniture	250			200	
			Contract contingencies	10,750			9,300	
			Contingencies—Contract ...	11,000	5,500	11,000	9,500	13,2[illegible]
			Miscellaneous contingencies (non-contract) ...	85			100	
			Contingencies—Non-contract	85	42	100	100	8[illegible]
			TOTAL—TREASURY ESTABLISHMENT	**1,28,733**	**64,365**	**1,30,030**	**1,23,668**	**1,56,78[illegible]**
			TOTAL ... Voted ...	26,54,823	13,15,643	27,61,030	26,91,877	34,07,04[illegible]
			TOTAL ... Charged	*5,25,260*	*2,62,630*	*4,45,304*	*4,53,575*	*5,29,08[illegible]*
			TOTAL—GENERAL ESTABLISHMENT ...	**31,80,083**	**15,78,273**	**32,06,334**	**31,45,452**	**39,36,12[illegible]**

25.—GENERAL ADMINISTRATION—SUBDIVISIONAL ESTABLISHMENTS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.	R[illegible]
SUBDIVISIONAL ESTABLISHMENT.	309	311	Clerks	2,22,960			2,27,445	
			Shorthand pay	1,224			1,224	
	175	175	Servants	21,036			21,012	
			Leave salaries	3,000			3,000	
			Temporary establishment	8,095			8,095	
			Apprentices	8,510			8,500	
			Deduct—Probable savings	...			...	
			Pay of Establishment * ...	2,64,825	1,32,412	2,65,000	2,69,276	3,24,12[illegible]
			TRAVELLING ALLOWANCE	10,500	5,250		10,200	13,65[illegible]
			Other allowances	6,400	3,200		5,700	6,34[illegible]
			Allowances—Voted * ...	16,900	8,450	18,500	15,900	20,00[illegible]
			TOTAL—SUBDIVISIONAL ESTABLISHMENT ...	**2,81,725**	**1,40,862**	**2,83,500**	**2,85,176**	**3,44,[illegible]**

* The primary units, Pay of Establishment allowances are also sub-heads.

25.—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			OTHER ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.
PROCESS-SERVING ESTABLISHMENT.	69	69	Nazirs, Naib-nazirs, etc.	55,006			53,021	
	956	962	Process-serving peons	1,24,668			1,23,876	
			Extra process-serving peons	630			630	
			Leave salaries	1,705			1,686	
			Deduct—Probable savings	—10,000			—9,213	
			Pay of Establishment ...	1,72,009	86,000	1,72,000	1,70,000	2,06,165
			TRAVELLING ALLOWANCE	10,000	5,000		8,700	11,305
			Grain compensation allowance	...	...		...	...
			Other allowances	1,000	500		1,060	9,966
			Allowances—Voted ...	11,000	5,500	12,000	9,760	21,271
			Contract contingencies	3,600			3,400	
			Contingencies—Contract ...	3,600	1,800	3,600	3,400	7,086
			Process-serving charges	75			80	
			Contingencies—Non-contract ...	75	38	50	80	49
			TOTAL—PROCESS-SERVING ESTABLISHMENT.	**1,86,684**	**93,338**	**1,87,650**	**1,83,240**	**2,34,571**
STAGING BUNGALOWS.	1	1	Servant	120			120	
			Pay of Establishment ...	120	60	120	120	120
			Grain compensation allowance					
			Allowances—Voted ...	...	...	...	...	...
			Maintenance of furniture	300			300	
			Contract contingencies	4,000			3,200	
			Contingencies—Contract ...	4,300	2,150	4,500	3,500	5,184
			Rents, rates and taxes...	1,400			1,300	
			Miscellaneous contingencies (non-contract) ...	...			...	
			Contingencies—Non-contract ...	1,400	700	1,200	1,300	1,599
			TOTAL—STAGING BUNGALOWS ...	**5,820**	**2,910**	**5,820**	**4,920**	**6,903**
CEMETERY ESTABLISHMENT NOT ATTACHED TO CHURCHES.	1	1	Servant	120			120	
			Temporary establishment	...				
			Grain compensation allowance	...				
			Rents, rates and taxes...	...				
			Miscellaneous contingencies	...				
			TOTAL—CEMETERY ESTABLISHMENT, ETC.*	**120**	**60**	**120**	**120**	**240**
ENCAMPING GROUNDS.			TOTAL—ENCAMPING GROUNDS* ...	...	...	**500**	...	**156**
			TOTAL—OTHER ESTABLISHMENTS ...	**1,92,624**	**96,308**	**1,94,090**	**1,88,280**	**2,41,870**

*These primary units are also sub-heads.

GRANT No. 8.

MAJOR HEAD—27.—ADMINISTRATION OF JUSTICE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Administration of Justice —

Rs. 23,60,660.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
HIGH COURT.						
Pay of officers	*Charged*	*5,09,580*	*2,55,600*	*5,13,200*	*4,94,453*	[illegible]
Pay of officers	Voted	...	...	28,000	32,371	[illegible]
Pay of Establishment	Voted	...	...	2,38,000	2,51,675	[illegible]
	Charged	*2,45,725*	*1,19,000*	...	...	...
Allowances of officers	*Charged*	*13,680*	*5,915*	*11,830*	*15,600*	[illegible]
Allowances of establishment	Voted	...	...	7,800	7,800	[illegible]
	Charged	*8,275*	*3,900*	...	...	...
Contingencies—(Non-contract) ...	Voted	...	...	88,000	94,818	[illegible]
	Charged	*92,000*	*44,000*	...	...	...
Deduct—Contribution payable by Government of Orissa.	Voted	...	...	—90,000	—1,50,000	...
	Charged	*—1,28,700*	...	...	...	...
TOTAL—HIGH COURT ...	Voted	...	...	**2,71,800**	**2,36,664**	[illegible]
	Charged	*7,40,560*	*4,28,415*	*5,25,030*	*5,10,053*	[illegible]
LAW OFFICERS.						
A—ENGLISH LAW OFFICERS.						
Pay of officers	*Charged*	*20,000*	...	...	...	...
Pay of officers	... Voted ...	...	...	...	...	...
Allowances	*Charged*	*17,000*	*2,000*	...	...	...
TOTAL—A ...	*Charged*	*37,000*	*2,000*	...	...	...
B—LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.						
Pay of officers	*Charged*	*33,600*	*15,900*	*31,800*	*33,406*	[illegible]
Pay of officers	... Voted ...	22,500	21,250	42,500	43,000	[illegible]
Pay of Establishment	... ...	11,206	5,601	11,202	11,262	[illegible]
Allowances	*Charged*	*660*	*330*	*666*	*660*	[illegible]
Allowances	... Voted ...	15,900	6,950	13,900	17,900	[illegible]
Contingencies—(contract)	... ...	2,500	1,250	2,500	2,500	[illegible]
Contingencies—(Non-contract)	... ...	6,151	3,075	11,000	5,862	[illegible]
Deduct—Contribution payable by Government of Orissa	... ...	...	...	—5,000	—5,000	...
TOTAL—B ...	Voted ...	**58,257**	**38,126**	**76,102**	**75,524**	[illegible]
	Charged ...	*34,260*	*16,230*	*32,466*	*34,066*	[illegible]
C—MOFASSIL ESTABLISHMENT.						
Pay of Establishment	... ...	23,376	11,688	23,376	23,376	[illegible]
Allowances	*Charged* ...	*5,000*	*2,500*	...	...	...
Allowances	... Voted ...	1,36,000	66,302	1,37,603	1,47,603	[illegible]
Contingencies—Non-Contract	... ...	719	205	410	500	[illegible]
TOTAL—C ...	Voted ...	**1,60,095**	**78,195**	**1,61,389**	**1,71,479**	[illegible]
	Charged	*5,000*	*2,500*	...	...	...
D—LAW REPORTER.						
Pay of officers	... ...	4,396	2,108	4,216	5,100	[illegible]
Pay of Establishment	... ...	2,826	1,413	2,826	2,826	[illegible]
Contingencies—(Non-contract)	... ...	605	110	220	220	[illegible]
Deduct—Contribution payable by Government of Orissa	... ...	—850	—425	—850	—850	...
TOTAL—D ...	Voted ...	**6,977**	**3,206**	**6,412**	**7,296**	[illegible]
TOTAL—LAW OFFICERS ...	Voted ...	**2,25,329**	**1,19,527**	**2,43,903**	**2,54,299**	[illegible]
	Charged	*76,260*	*20,730*	*32,466*	*34,066*	[illegible]

27.—ADMINISTRATION OF JUSTICE—*concld.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Grant on Account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS.					
Pay of officers ... ... *Charged* ...	*3,63,100*	*1,81,550*	*1,99,000*	*1,99,400*	*2,35,453*
Pay of officers ... ... Voted ...	7,11,313	3,55,656	8,34,000	8,40,000	9,48,903
Pay of Establishment	5,92,000	2,95,000	5,90,000	5,75,792	6,60,606
Allowances ... ... *Charged* ...	*22,680*	*8,760*	*9,520*	*8,560*	*9,988*
Allowances ... ... Voted ...	2,26,000	1,12,000	2,32,000	2,23,086	2,52,536
Contingencies—(Contract)	57,575	28,788	55,425	52,025	67,523
Contingencies—(Non-contract)	65,000	32,000	64,000	70,000	70,870
PROCESS-SERVING ESTABLISHMENT.					
Pay of Establishment	2,57,927	1,28,500	2,55,000	2,49,278	2,86,625
Allowances ... ... Voted ...	3,300	1,600	3,200	3,200	3,042
TOTAL—CIVIL AND SESSIONS COURTS Voted ...	**19,13,115**	**9,53,544**	**20,33,625**	**20,13,381**	**22,90,105**
TOTAL—CIVIL AND SESSIONS COURTS *Charged* ...	*3,85,780*	*1,90,310*	*2,08,520*	*2,07,960*	*2,45,441*
CRIMINAL COURTS.					
A—GENERAL ESTABLISHMENT.					
Establishment	9,104	4,572	9,144	9,271	16,409
Allowances	13,150	6,750	13,500	12,599	13,374
Contingencies—(Non-contract)	1,88,532	94,500	1,95,000	1,69,907	2,06,792
TOTAL—A	**2,10,786**	**1,05,822**	**2,17,644**	**1,91,777**	**2,36,575**
B—REVISION OF CHAUKIDARI PANCHAYATS	**1,050**	**525**	**1,050**	**1,160**	**1,111**
TOTAL CRIMINAL COURTS ... Voted ...	**2,11,836**	**1,06,347**	**2,18,694**	**1,92,937**	**2,37,686**
PLEADERSHIP AND MUKHTARSHIP EXAMINATION CHARGES Voted ...	**7,300**	**3,650**	**7,300**	**6,800**	**6,550**
Deduct—**Contribution payable by Government of Orissa**	...	...	...	**—560**	...
RESERVE AT THE DISPOSAL OF GOVERNMENT ... Voted ...	...	...	...	...	...
CHARGES IN ENGLAND—					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner ... Voted ...	...	...	...	...	...
High Commissioner ... *Charged* ...	*1,16,320*	*58,160*	*1,33,400*	*1,09,040*	*68,835*
STERLING OVERSEAS PAY—					
High Commissioner ... Voted ...	...	...	...	...	...
High Commissioner ... *Charged* ...	*32,240*	*16,120*	*21,160*	*15,360*	*29,614*
OTHER CHARGES—					
Secretary of States ... Voted ...	3,080	1,400	2,000	2,000	1,528
Secretary of States ... *Charged* ...	...	...	...	...	...
TOTAL—HIGH COMMISSIONER ... Voted ...	...	...	...	...	...
TOTAL—HIGH COMMISSIONER ... *Charged* ...	*1,48,560*	*74,280*	*1,54,560*	*1,24,400*	*98,449*
TOTAL—SECRETARY OF STATE ... Voted ...	**3,080**	**1,400**	**2,000**	**2,000**	**1,528**
TOTAL—SECRETARY OF STATE ... *Charged* ...	...	...	...	...	...
TOTAL CHARGES IN ENGLAND ... Voted ...	**3,080**	**1,400**	**2,000**	**2,000**	**1,528**
TOTAL CHARGES IN ENGLAND ... *Charged* ...	*1,48,560*	*74,280*	*1,54,560*	*1,24,400*	*98,449*
LOSS OR GAIN BY EXCHANGE ... ... Voted ...	...	...	...	...	**—8**
LOSS OR GAIN BY EXCHANGE ... ... *Charged* ...	...	...	...	...	*—511*
TOTAL ... ... Voted ...	(*a*) **23,60,660**	**11,84,468**	**27,77,322**	**27,05,521**	**31,72,484**
TOTAL ... ... *Charged* ...	*13,51,160*	*7,13,735*	*9,20,576*	*8,76,479*	*8,67,828*
TOTAL—27.—ADMINISTRATION OF JUSTICE ...	**37,11,820**	**18,98,203**	**36,97,898**	**35,82,000**	**40,40,312**
ANGUL	...	...	...	...	*7*
GRAND TOTAL ...	(*b*) **37,11,820**	**18,98,203**	**36,97,898**	**35,82,000**	**40,41,084**

(*a*) This amount represents the amount of this grant.

(*b*) This figure is the total figure in the General Abstract at page 9.

27.—ADMINISTRATION OF JUSTICE—HIGH COURT.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on Account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			HIGH COURT.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—Charged on revenue.	1	1	*Chief Justice (5,000)*	*60,000*	...		*48,400*	
	8	8	*Puisne Judges 8(4,000)*	*3,60,000*	...		*3,65,553*	
	2	1	*Additional Judges (Temporary) (4,000)* ...	*38,000*			*56,000*	
	1	1	*Registrar (2,100)*	*25,480*			*24,500*	
	1	1	*Deputy Registrar (750)*	*9,000*			9,000	
	2	1	*Assistant Registrars 1(550)*	*6,600*	...	...	11,971	
	1	1	*Oath Commissioner 1(450)*	*5,400*			5,400	
	4	3	*Special pay, 1(200), 1(150), 1(75)*	*5,100*			6,000	
			Pay of Officers—{ **Charged** ...	*5,09,580*	*2,55,600*	*5,13,200*	*4,94,453*	*4,83,5*[illegible]
			{ Voted	...	...	28,000	32,371	33,2[illegible]
Pay of Establishment—Charged on revenue.	140	151	*Translators, clerks and stenographers* ...	*2,28,739*			2,25,733	
			Special pay	*180*			180	
			Leave salaries	*3,000*			3,000	
			Subsistence allowance of two stamp reporters ...	...			...	
			Temporary establishment	*4,777*			7,810	
	77	83	*Servants*	*14,977*			14,952	
			Deduct—*Probable savings*	*—5,948*			...	
			Pay of Establishment { Voted	...	...	2,38,000	2,51,675	2,35,[illegible]
			{ **Charged** ...	*2,45,725*	*1,19,000*	...	...	...
Allowances of officers—Charged on revenue.			*TRAVELLING ALLOWANCE*	*12,000*	*4,235*		*12,000*	9,[illegible]
			Cost of passages granted under the Superior Civil Services Rules, 1924, to Indian Civil Service High Court Judges.	*1,680*	*1,680*		*3,600*	1[illegible]
			Cost of passages to Non-Indian Civil Service High Court Judges.	...			...	8[illegible]
			Allowances—Charged ...	*13,680*	*5,915*	*11,830*	*15,600*	*10,*[illegible]
Allowances of establishment—Charged on revenue.			*TRAVELLING ALLOWANCE*	*2,225*	*1,100*		2,225	
			Grain compensation allowance	...	...		...	
			Remuneration to copyists	*5,500*	*2,525*		5,025	
			Allowances to jurors and assessors	*500*	*250*		500	
			Honorarium for the preparation of chronological table.	*50*	*25*		50	
			Allowances of establishment. { Voted	...	...	7,800	7,800	7,3[illegible]
			{ *Charged* ...	*8,275*	*3,900*	...	...	...
			Carried over ...	*7,77,260*	*3,84,415*	*7,98,830*	*8,01,899*	*7,70*[illegible]

* These primary units of appropriation are also sub-heads.

27.—ADMINISTRATION OF JUSTICE—HIGH COURT—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs	Rs.	Rs.
			Brought forward ...	7,77,260	3,84,415	7,98,830	8,01,899	7,70,264
Contingencies—Non-contract.			*Purchase of typewriters*	*1,540*			1,080	
			Purchase of cycles	*450*			320	
			Books, publications and newspapers, etc. ...	*400*			400	
			Rents, rates and taxes	*20,050*			20,050	
			Miscellaneous contingencies	*68 508*			70,868	
			Honorarium for the preparation of chronological table.	...			...	
			Library	*5,000*			4,000	
			Diet and travelling allowance to witnesses ...	*100*			100	
			Deduct—*Probable savings*	*—4,048*			—2,000	
			Contingencies—Non-contract.* Voted	...	...	88,000	94,818	87,280
			Contingencies—Non-contract.* *Charged* ...	*92,000*	*44,000*	...	...	...
			Contribution payable by Government of Orissa. Voted ...	...	...	—90,000	—1,50,000	...
			Contribution payable by Government of Orissa. *Charged* ...	*—1,28,700*	...	...	...	...
			TOTAL Voted ...	...	...	2,71,800	2,36,664	3,63,458
			TOTAL *Charged* ...	*7,40,560*	*4,28,415*	*5,25 300*	*5,10,053*	*4,94,086*
			TOTAL—HIGH COURT ...	**7,40,560**	**4,28,415**	**7,96,830**	**7,46,717**	**8,57,544**

27.—ADMINISTRATION OF JUSTICE—LAW OFFICERS.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
ENGLISH LAW OFFICERS.			*Pay of Advocate-General*	*20,000*				
			Pay of Officers—*Charged* ...	*20,000*	...	...	...	...
			TRAVELLING ALLOWANCE	...	...			
			Other allowances	*17,000*	*2,000*			
			Allowances—*Charged*	*17,000*	*2,000*	...	...	...
			TOTAL—ENGLISH LAW OFFICERS	*37,000*	*2,000*	...	...	...
LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.	*1*	*1*	*Superintendent and Remembrancer of Legal Affairs 1 (3,000).*	*33,000*			*32,758*	
			Special pay 1 (150)	*600*			*648*	
			Pay o Officers—*Charged*	*33,600*	*15,900*	*31,800*	*33,406*	*29,953*
	1	1	Government Advocate 1(2,000)	4,000			24,000	
	1	1	Assistant Government Advocate 1(1,000) ...	12,000			12,000	
	1	1	Government Pleader 1(500)	6,000			6,000	
			Leave salaries	500			1,000	
			Pay of Officers—Voted ...	22,500	21,250	42,500	43,000	41,825
	8	8	Clerks	8,820			8,820	
	1	1	Accountant clerk	950			950	
			Temporary establishment	100			100	
	8	8	Servants	1,336			1,392	
			Pay of Establishment ...	11,206	5,601	11,202	11,262	11,079
			TRAVELLING ALLOWANCE	*660*	*300*		*660*	*410*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Other allowances					
			Allowances—*Charged* ...	*660*	*330*	*666*	*660*	*41*
			Carried over ...	67,966	43,081	86,168	88,328	83,26

* This primary unit of appropriation is also a sub-head.

27.—ADMINISTRATION OF JUSTICE—LAW OFFICERS—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	67,966	43,081	86,168	83,328	83,[illegible]
LEGAL REMEMBRANCER, ETC.—*concld.*			TRAVELLING ALLOWANCE	200	100		200	[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	15,700	6,850		17,700	32,[illegible]
			Allowances—Voted ...	15,900	6,950	13,900	17,900	32,[illegible]
			Contract contingencies	2,500			2,500	
			Contingencies—Contract ...	2,500	1,250	2,500	2,500	2,[illegible]
			Law charges	4,900			4,900	
			Miscellaneous contingencies (non-contract) ...	1,116			827	
			Office expenses of Wards Estates	135			135	
			Contingencies—Non-contract ...	6,151	3,075	11,000	5,862	6,[illegible]
			Deduct—Contribution payable by the Government of Orissa	...		—5,000	—5,000	
			TOTAL ... Voted ...	58,257	38,126	76,102	75,524	94,[illegible]
			TOTAL ... *Charged* ...	*34,260*	*16,230*	*32,466*	*34,066*	*30,[illegible]*
			TOTAL—LEGAL REMEMBRANCER, ETC.	**92,517**	**54,356**	**1,08,568**	**1,09,590**	**1,24,[illegible]**
MOFASSIL ESTABLISHMENT.	26	22	Government Pleaders	18,420			18,420	
			Establishment allowances to Government Pleaders	4,956			4,956	
			Pay of Establishment ...	23,376	11,688	23,376	23,376	27,[illegible]
			Fees to pleaders in Criminal Cases	*2,000*	*1,000*		...	
			Fees to pleaders in Civil Suits	*3,000*	*1,500*		...	
			Allowances—*Charged*	*5,000*	*2,500*	...	...	...
			TRAVELLING ALLOWANCE	1,364	650		1,400	1,0[illegible]
			Fees to pleaders in criminal cases	1,28,666	59,000		1,29,982	...
			Do. in civil suits	14,305	6,510		17,923	} 1,41,[illegible]
			Do. in pauper suits	337	142		298	
			Deduct—Probable savings	—8,672	...		—2,000	
			Allowances—Voted ...	1,36,000	66,302	1,37,603	1,47,603	1,43,[illegible]
			Miscellaneous contingencies	719		...	500	...
			Contingencies—Non-contract	719	205	410	500	8[illegible]
			TOTAL—MOFASSIL ESTABLISHMENT. Voted ...	**1,60,095**	**78,195**	**1,61,389**	**1,71,479**	**1,70,[illegible]**
			TOTAL—MOFASSIL ESTABLISHMENT. *Charged* ...	*5,000*	*2,500*	...	...	...
LAW REPORTER	1	1	Law Reporter 1(425)	4,396			5,100	
			Pay of Officers—Voted ...	4,396	2,108	4,216	5,100	5,0[illegible]
	1	1	Assistant Law Reporter 1(125)	1,500			1,500	
	1	1	Clerk	1,080			1,080	
			Leave salary	90			90	
	1	1	Servant	156			156	
			Pay of Establishment ...	2,826	1,413	2,826	2,826	2,7[illegible]
			Miscellaneous contingencies	605			220	
			Contingencies—Non-contract ...	605	110	220	220	3[illegible]
			Deduct—Contribution payable by the Government of Orissa.	—850	—425	—850	—850	
			TOTAL—LAW REPORTER ...	**6,977**	**3,206**	**6,412**	**7,296**	**7,8[illegible]**

27.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	**Budget Estimate, 1937-38.**	Grant on Account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS.								
Pay of Officers—Charged on revenue.	10	18	*District and Sessions Judges, 1(3,000), 1(2,250) 2(2,000), 1(1,700), 4(1,500), 3(1,200), 3(1,100), 1(1,350), 2(1,275).*	*3,71,269*			*1,97,200*	
			Overseas pay 2(300)	*4,800*			*7,200*	
			Special pay	...			...	
			Deduct—*Probable savings ... ...*	—12,969			—5,000	
			Pay of officers—Charged ...	*3,63,100*	*1,81,550*	*1,99,000*	*1,99,400*	*2,35,453*
Pay of Officers—Voted.	7	...	District and Sessions Judges	...			1,40,000	
			Special pay	...			...	
			Temporary Additional Judges	...			...	
			Provision for officiating pay •	...			...	
	23	23	Subordinate Judges 1(1,200), 2(1,000), 2(850), 12(800), 6(750).	2,31,600			2,26,397	
	90	90	Munsifs 9(700), 7(650), 2(600), 8(550), 7(500), 10(450), 12(400), 13(350), 8(260), 4(230), 10(200).	4,79,713			4,83,741	
			Special pay	...			...	
			Deduct—Probable savings	...			—10,138	
			Pay of Officers—Voted * ...	7,11,313	3,55,656	8,34,000	8,40,000	9,48,903
			ESTABLISHMENT OF DISTRICT JUDGES.					
Pay of Establishment.	200	200	Clerks	1,61,882			1,60,771	
			Shorthand pay	8,544			8,430	
	129	139	Servants	16,936			15,768	
			Leave salaries	6,000			5,800	
			Temporary establishment	24,425			23,868	
			Apprentices	8,500			8,000	
			Deduct—Probable savings	—4,000			—8,000	
			TOTAL ...	2,22,287			2,14,637	
			ESTABLISHMENT OF SUBORDINATE JUDGES.					
	90	90	Clerks	68,569			68,114	
			Shorthand pay	8,460			8,160	
	78	81	Servants	9,612			9,372	
			Temporary establishment	10,176			11,000	
			Apprentices	960			730	
			Leave salaries	3,080			2,400	
			Deduct—Probable savings	—3,500			—4,000	
			TOTAL ...	97,357			95,776	
			Carried over	10,74,413 3,19,644	5,37,206	10,33,000	10,39,400 3,10,413	11,84,356

* These primary units of appropriation are also sub-heads.

27.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS—*contd.*			Brought forward ...	10,74,413 3,19,644	5,37,206	10,33,000	10.39,400 3,10,413	11,84,3[illegible]
			ESTABLISHMENT OF MUNSIFS.					
Pay of Establishment—*concld.*	358	359	Clerks	2,38,797			2,39,469	
	129	118	Servants	16,824			15,240	
			Leave salaries	5,720			5,720	
			Temporary establishment	18,535			18,710	
			Apprentices	2,480			2,240	
			Deduct—Probable savings	—10,000			—16,000	
			TOTAL ...	2,72,356			2,65,379	
			Pay of Establishment* ...	5,92,000	2,95,000	5,90,000	5,75,792	6,60,[illegible]
Allowances—Charged on revenue.			*TRAVELLING ALLOWANCE* ...	*15,000*	*5,420*		*5,200*	*6,1[illegible]*
			COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICES RULES, 1924.	*7,680*	*3,340*		*3,360*	*3,8[illegible]*
			Allowances—Charged * ...	*22,680*	*8,760*	*9,520*	*8,560*	*9,9[illegible]*
Allowances—Voted.			TRAVELLING ALLOWANCE	14,000	7,000		22,000	26,0[illegible]
			Other allowances	6,120	3,000		5,920	2,25,5[illegible] (for the bracketed items)
			Grain compensation allowance	...	...		...	
			Remuneration to copyists	1,71,000	82,000		1,63,166	
			Allowance to jurors and assessors	41,000	20,000		38,000	
			Deduct—Probable savings	—6,120	...		—6,000	
			Allowances—Voted * ...	2,26,000	1,12,000	2,32,000	2,23,086	2,54,[illegible]
Contingencies—Contract.			Contract contingencies	47,250			46,700	
			Maintenance of furniture	5,325			5,325	
			Reserve on account of regranted savings and additions to contract grants.	5,000			...	
			Contingencies—Contract * ...	57,575	28,788	55,425	52,025	67,3[illegible]
Contingencies—Non-contract.			Rents, rates and taxes	22,886			22,693	
			Purchase of typewriters	3,745			3,000	
			Purchase of cycles	200			140	
			Miscellaneous contingencies (Non-contract) ...	6,153			5,679	
			Purchase of mathematical instruments ...	150			200	
			Diet and travelling expenses of witnesses ...	35,693			37,814	
			Fees for custody of wills	123			123	
			Copying fees for obtaining copies of documents	3,385			3,655	
			Deduct—Probable savings	—7,335			—3,304	
			Contingencies—Non-contract * ...	65,000	32,000	64,000	70,000	70,87[illegible]
			Carried over ...	20,43,293	10,13,754	19,83,945	19,68,863	22,45,87[illegible]

* These primary units of appropriation are also sub-heads.

27.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concld.*

SUB-HEADS.	Strength. 1936-37.	1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
CIVIL AND SESSIONS COURTS—*concld.*				Rs.	Rs	Rs.	Rs.	Rs.
			Brought forward ...	20,13,293	10,13,754	19,83,945	19,68,863	22,45,879
PROCESS-SERVING ESTABLISHMENT.	92	92	Nazirs, naib-nazirs and clerks	75,745			74,650	
	1417	1472	Peons	1,89,352			1,83,628	
			Temporary establishment	2,830			3,000	
			Deduct—Probable savings	—10,000			—12,000	
			Pay of Establishment ...	2,57,927	1,28,500	2,55,000	2,49,278	2,86,625
			TRAVELLING ALLOWANCE	1,300	900		1,300	1,277
			Grain compensation allowance	...	...		...	...
			Other allowances	2,000	700		1,900	1,765
			Allowances—Voted ...	3,300	1,600	3,200	3,200	3,042
			TOTAL—PROCESS-SERVING ESTABLISHMENT.	**2,61,227**	**1,30,100**	**2,58,200**	**2,52,478**	**2,89,667**
			TOTAL Voted	19,13,115	9,53,544	20,33,625	20,13,381	22,90,105
			TOTAL Charged ...	*3,85,780*	*1,90,310*	*2,08,520*	*2,07,960*	*2,45,441*
			TOTAL—CIVIL AND SESSIONS COURTS ...	**22,98,895**	**11,43,854**	**22,42,145**	**22,21,341**	**25,35,546**

27.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS.

SUB-HEADS.	Strength. 1936-37.	1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
CRIMINAL COURTS.			GENERAL ESTABLISHMENT. Establishment of Honorary Magistrates—	Rs.	Rs.	Rs.	Rs.	Rs.
			Clerks	5,960			6,115	
			Temporary Establishment	696			708	
			Servants	2,448			2,448	
			Establishment, etc. ...	9,104	4,572	9,144	9,271	16,409
			Travelling allowance of Honorary Magistrates and their establishment.	5,176	2,600		4,404	5,964
			Allowance to jurors and assessors ...	1,301	700		2,203	
			Fees for post-mortem examination ...	6,513	3,250		5,832	7,404
			Rewards under the Gambling and Poison Acts ...	255	130		255	
			Rewards under the Arms Act	155	70		155	
			Grain compensation allowance	...	...		...	
			Expenditure in connection with earthquake ...	...	...		...	6
			Deduct—Probable savings	—250	...		—250	
			Allowances, etc. ...	13,150	6,750	13,500	12,599	13,374
			Miscellaneous contingencies (non-contract) ...	19,742			20,784	
			Charges in connection with fraudulent suits ...	120			120	
			Copying fees for obtaining copies of documents ...	9,731			10,003	
			Diet and travelling allowance to witnesses ...	1,58 939			1,39,000	
			Contingencies—Non-contract ...	1,88,532	94,500	1,95,000	1,69,907	2,06,792
			TOTAL—GENERAL ESTABLISHMENT ...	**2,10,786**	**1,05,822**	**2,17,644**	**1,91,777**	**2,36,575**

GRANT No. 9.

MAJOR HEAD—28.—JAILS AND CONVICT SETTLEMENTS.

Estimate of the charges that will come in course of payment during the year ending 31 stMarch 1938 in respec of Jails and Convict Settlements—

Rs. 16,59,228.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
JAILS.						
A.—SUPERINTENDENCE.						
Pay of Officers	*Charged* ...	*30,000*	*15,000*	*30,000*	*30,000*	*29,4[illegible]*
Pay of Establishment	... ...	30,184	15,422	30,844	30,934	33,2[illegible]
Allowances	*Charged* ...	*2,000*	*1,000*	*2,000*	*2,000*	*2,6[illegible]*
Allowances	Voted ...	1,100	450	900	1,000	1,1[illegible]
Contribution of passages of officers transferred to or from other Government.	*Charged* ...	...	...	...	...	...
Contingencies—Contract	... ...	4,600	2,300	4,600	4,600	5,90[illegible]
Contingencies—Non-contract	... ...	1,366	500	1,000	1,295	84[illegible]
TOTAL—A ...	Voted ...	**37,250**	**18,672**	**37,344**	**37,829**	**41,2[illegible]**
	Charged ...	*32,000*	*16,000*	*32,000*	*32,000*	*32,1[illegible]*
B.—ESTABLISHMENT.						
(A) CENTRAL JAILS.						
Pay of Officers	*Charged* ...	*71,400*	*35,525*	*65,050*	*76,200*	*73,9[illegible]*
Pay of Officers	Voted ...	14,100	7,260	14,520	14,400	14,[illegible]
Pay of Establishment	...	1,88,744	93,315	1,86,631	1,94,794	1,80,[illegible]
(B) DISTRICT JAILS.						
Pay of Officers	*Charged* ...	*4,500*	*2,250*	*4,500*	*3,300*	*5,3[illegible]*
Pay of Officers	" Voted ...	6,600	3,050	6,100	6,600	7,5[illegible]
Pay of Establishment...	... ...	1,61,746	79,055	1,58,110	1,50,700	1,95,[illegible]
(C)—SUBSIDIARY JAILS.						
Pay of Officers	*Charged* ...	...	...	...	...	...
Pay of Officers	Voted ...	11,520	5,885	11,770	11,880	13,[illegible]
Pay of Establishment	... ...	80,212	44,568	89,136	85,084	1,16,[illegible]
TOTAL—B ...	Voted ...	**4,63,222**	**2,33,133**	**4,66,267**	**4,63,458**	**5,29,[illegible]**
	Charged ...	*75,900*	*37,775*	*69,550*	*79,500*	*79,[illegible]*
C.—DIETARY CHARGES.						
(A) CENTRAL JAILS.						
Rations	... ...	2,48,400	1,25,200	2,50,000	2,45,000	2,86,7[illegible]
Contract Contingencies	... ...	4,000	2,000	4,400	4,000	4,[illegible]
Non-contract Contingencies	... ...	100	50	100	100	...
TOTAL—A		**2,52,500**	**1,27,250**	**2,54,500**	**2,49,100**	**2,91,[illegible]**
Carried over ...		6,08,372	3,05,580	6,05,161	6,12,787	6,81,[illegible]

28.—JAILS AND CONVICT SETTLEMENTS—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Grant on account, 193 -38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	6,08,372	3,05,580	6,05,161	6,12,787	6,81,883
	2,52,500	1,27,250	2,54,500	2,49,100	2,91,325
(B) DISTRICT JAILS.					
Rations	1,38,000	72,500	1,45,000	1,35,000	1,47,377
Contract Contingencies	2,500	1,250	2,500	2,000	2,510
Non-contract Contingencies	...	...	...	...	...
TOTAL B	1,40,500	73,750	1,47,500	1,37,000	1,49,887
(C) SUBSIDIARY JAILS.					
Rations	80,000	40,050	80,000	88,000	85,026
Contract Contingencies	400	20	500	450	557
Non-contract Contingencies	...	...	...	...	...
TOTAL C	80,400	40,250	80 500	88,450	85,583
TOTAL—C ... Voted ...	4,73,400	2,41,250	4,82,500	4,74,550	5,28,795
D.—HOSPITAL CHARGES.					
(A) CENTRAL JAILS.					
Contract Contingencies	3,000	1,500	3,000	2,500	2,444
Non-contract Contingencies	15,500	7,600	15,200	15,000	15,519
TOTAL A	18,500	9,100	18,200	17,500	17,963
(B) DISTRICT JAILS.					
Contract Contingencies	3,000	1,500	3,000	3,000	3,319
Non-contract Contingencies	11,000	5,000	10,000	11,000	12,079
TOTAL B	14,000	6,500	13,000	14,000	15,398
(C) SUBSIDIARY JAILS.					
Contract Contingencies	...	...	...	...	...
Non-contract Contingencies	3,200	1,400	2,800	3,000	3,816
TOTAL C	3,200	1,400	2,800	3,000	3,816
TOTAL—D ... Voted ...	35,700	17,000	34,000	34,500	37,177
Carried over	11,17,472	5,63,830	11,21,661	11,21,837	12,45,855

The contract contingent heads subordinate to sub-heads "Dietary charges", "Hospital charges" "Sanitation charges" and "Contingencies" are treated as a single primary unit for the purpose of appropriation audit.

28.—JAILS AND CONVICT SETTLEMENTS—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		11,17,472	5,63,830	11,21,661	11,21,837	12,45,855
E.—CLOTHING AND BEDDING OF PRISONERS.						
Central Jails		46,500	23,000	46,000	52,373	41,379
District Jails		22,500	11,000	22,000	19,500	17,978
Subsidiary Jails		3,000	1,500	3,000	2,500	3,011
TOTAL E		**72,000**	**35,500**	**71,000**	**74,373**	**2,373**
F.—ALLOWANCES.						
(A) CENTRAL JAILS.						
Travelling allowance	*Charged* ...	*600*	*300*	*1,400*	*400*	*1,315*
Cost of passages granted under the Superior Civil Services Regulations, 1924.	*Charged* ...	...	...	...	...	...
Other allowances	*Charged* ...	...	...	...	...	...
Travelling allowance	Voted ...	5,000	2,500	5,000	4,500	6,012
Other allowances	Voted ...	75	37	75	75	86
TOTAL A ...	Voted ...	5,075	2,537	5,075	4,575	6,099
	Charged ...	*600*	*300*	*1,400*	*400*	*1,315*
(B) DISTRICT JAILS.						
Travelling allowance	Voted ...	3,500	1,650	3,300	3,300	6,022
Other allowances	Voted ...	75	37	75	75	1,783
TOTAL B		3,575	1,687	3,375	3,375	7,805
(C) SUBSIDIARY JAILS.						
Travelling allowance	Voted ...	2,200	1,100	2,200	1,800	3,005
Other allowances	Voted ...	808	407	815	815	1,712
TOTAL C		3,008	1,507	3,015	2,615	4,717
TOTAL F	Voted ...	**11,658**	**5,731**	**11,465**	**10,565**	**18,621**
	Charged ...	*600*	*300*	*1,400*	*400*	*1,315*
G.—SANITATION CHARGES.						
(A) CENTRAL JAILS.						
Contract Contingencies		12,600	6,300	12,600	13,000	12,602
Non-contract Contingencies		...	...	...	...	...
TOTAL A		12,600	6,300	12,600	13,000	12,602
Carried over		12,01,730	6,05,361	12,05,526	12,07,175	13,28,164

28.—JAILS AND CONVICT SETTLEMENTS—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	12,01,730	6,05,361	12,05,526	12,07,175	13,28,164
	12,600	6,300	12,600	13,000	12,602
(B) DISTRICT JAILS.					
Contract Contingencies	5,750	2,875	5,750	5,000	6,363
Non-contract Contingencies	...	...	...	...	...
TOTAL B	5,750	2,875	5,750	5,000	6,363
(C) SUBSIDIARY JAILS.					
Contract Contingencies	2,500	1,350	2,700	3,050	3,330
Non-contract Contingencies	...	...	...	...	...
TOTAL C	2,500	1,350	2,700	3,050	3,330
TOTAL G ... Voted ...	**20,850**	**10,525**	**21,050**	**21,050**	**22,295**
H.—CHARGES FOR MOVING PRISONERS.					
Central Jails	17,000	8,500	17,000	18,000	16,380
District Jails	15,500	7,700	15,400	16,000	14,555
Subsidiary Jails	12,500	6,250	12,500	13,500	13,396
TOTAL H	**45,000**	**22,450**	**44,900**	**47,500**	**44,331**
I.—CONTINGENCIES.					
(A) CENTRAL JAILS.					
Contract Contingencies	19,600	9,800	19,000	19,600	19,976
Non-contract Contingencies	23,400	11,700	24,000	24,000	22,915
TOTAL A	43,000	21,500	43,000	43,600	42,891
(B) DISTRICT JAILS.					
Contract Contingencies	12,800	6,400	12,800	12,000	16,095
Non-contract Contingencies	20,500	10,050	20,100	17,400	23,247
TOTAL B	33,300	16,450	32,900	29,400	39,342
(C) SUBSIDIARY JAILS.					
Contract Contingencies	7,000	3,800	8,000	8,500	9,892
Non-contract Contingencies	11,500	5,950	11,500	11,540	13,752
TOTAL C	18,500	9,750	19,500	20,040	23,344
TOTAL I ... Voted ...	**94,800**	**47,700**	**95,400**	**93,040**	**1,05,877**
Carried over ..	13,62,380	6,86,036	13,66,876	13,68,765	15,00,667

28.—JAILS AND CONVICT SETTLEMENTS—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	13,62,380	6,86,036	13,66,876	13,68,765	15,00,667
J.—LIVE STOCK, TOOLS AND PLANT.					
CENTRAL JAILS.					
Non-contract Contingencies	7,000	5,000	10,000	11,000	6,20[illegible]
DISTRICT JAILS.					
Non-contract Contingencies	5,000	2,500	5,000	5,000	4,02[illegible]
SUBSIDIARY JAILS.					
Non-contract Contingencies	1,800	1,150	2,300	1,300	1,2[illegible]
TOTAL J ... Voted ...	**13,800**	**8,650**	**17,300**	**17,300**	**12,11[illegible]**
K.—CHARGES FOR POLICE CUSTODY.					
Non-contract Contingencies	15,000	7,500	15,000	16,700	16,2[illegible]
TOTAL K	**15,000**	**7,500**	**15,000**	**16,700**	**16,2[illegible]**
L.—COST OF MAINTENANCE AND GUARDING OF TERRORIST PRISONERS IN ANDAMANS.	2,700	1,400	2,800	...	3,08[illegible]
TOTAL—L	**2,700**	**1,400**	**2,800**	...	**3,08[illegible]**
Deduct—Contribution payable by the Government of Orissa	—3,616	—1,808	—11,522	—25,410	...
Deduct—Cost of convict labour supplied to the Gaya Jail Press	—26,000	...	—26,000	...	...
Total ... Voted ...	**12,55,764**	**6,47,703**	**12,61,504**	**12,65,455**	**14,19,2[illegible]**
Total ... *Charged* ...	*1,08,500*	*54,075*	*1,02,950*	*1,11,900*	*1,12,7[illegible]*
TOTAL—JAILS ...	13,64,264	7,01,778	13,64,454	13,77,355	15,32,[illegible]
JAIL MANUFACTURES.					
Pay of officers ... ... Voted ...	...	...	...	...	...
Establishment ... ... Voted ...	35,524	17,110	34,000	34,880	33,3[illegible]
Allowances ... ... Voted ...	120	80	160	120	1[illegible]
Central Jails Contingencies	3,20,900	1,62,800	3,65,600	2,19,600	3,26,6[illegible]
District Jails Contingencies	30,500	15,675	31,200	17,200	30,9[illegible]
Subsidiary Jails Contingencies	2,900	1,550	3,100	1,100	3,6[illegible]
TOTAL—JAIL MANUFACTURES Voted ...	**3,89,944**	**1,97,215**	**4,34,060**	**2,72,900**	**3,94,7[illegible]**
CONVICT CHARGES AT PORT BLAIR AND NICOBARS ... Voted ...	...	...	...	4,103	...
CHARGES IN ENGLAND.					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner ... Voted ...	...	...	..	...	...
High Commissioner ... *Charged* ...	...	...	...	...	*1,5[illegible]*
STERLING OVERSEAS PAY—					
High Commissioner ... Voted	...	...	...	...	...
High Commissioner ... *Charged* ...	*2,120*	*1,060*	*2,120*	*2,120*	*2,1[illegible]*
STORES FOR INDIA—					
High Commissioner ... Voted	13,520	6,487	20,134	23,800	8,3[illegible]
High Commissioner ... *Charged* ...	...	...	...	...	...
TOTAL—HIGH COMMISSIONER ... ... Voted ...	13,520	6,487	20,134	23,800	8,3[illegible]
TOTAL—HIGH COMMISSIONER ... ... *Charged* ...	*2,120*	*1,060*	*2,120*	*2,120*	*3,8[illegible]*
TOTAL—CHARGES IN ENGLAND ... ... Voted ...	**13,520**	**6,487**	**20,134**	**23,800**	**8,3[illegible]**
TOTAL—CHARGES IN ENGLAND ... ... *Charged* ...	*2,120*	*1,060*	*2,120*	*2,120*	*3,8[illegible]*
LOSS OR GAIN BY EXCHANGE ... ... Voted ...	...	...	...	...	—4[illegible]
LOSS OR GAIN BY EXCHANGE ... ... *Charged* ...	...	...	...	...	—[illegible]
TOTAL ... Voted ...	(*a*) **16,59,228**	**8,51,405**	**17,15,698**	**15,66,258**	**18,22,2[illegible]**
TOTAL ... *Charged* ...	*1,10,620*	*55,135*	*1,05,070*	*1,14,020*	*1,16,6[illegible]*
TOTAL—28.—JAILS AND CONVICT SETTLEMENTS ...	**17,69,848**	**9,06,540**	**18,20,768**	**16,80,278**	**19,38,9[illegible]**
ANGUL	...	...	...	...	9,0[illegible]
GRAND TOTAL	**17,69,848** (*b*)	**9,06,540**	**18,20,768**	**16,80,278**	**19,48,02[illegible]**

(*a*) This amount represents the amount of this grant.
(*b*) This figure is the total figure in the general abstract at page 9.

28.—JAILS AND CONVICT SETTLEMENTS—JAILS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	1	1	*Inspector-General (2,500)*	*30,000*			*30,000*	
			Pay of Officers—Charged ...	*30,000*	*15,000*	*30,000*	*30,000*	*29,407*
	21	21	Clerks	26,460			26,700	
	1	1	Special pay	600			600	
	2	2	Temporary clerks	510			1,020	
	8	8	Servants	1,344			1,344	
			Leave and officiating pay	1,000			1,000	
			Temporary establishment	270			270	
			Pay of Establishment ...	30,184	15,422	30,844	30,934	33,203
			TRAVELLING ALLOWANCE	*2,000*	*1,000*		*2,000*	*2,699*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Allowances—Charged ...	*2,000*	*1,000*	*2,000*	*2,000*	*2,699*
			Contribution for passages of officers transferred to and from other Government—Charged.	...			...	
			TRAVELLING ALLOWANCE	900	400		800	1,115
			Grain compensation allowance	...	...		...	...
			Other allowances	200	50		200	68
			Allowances—Voted ...	1,100	450	900	1,000	1,183
			Contract contingencies	4,600			4,600	
			Contingencies—Contract ...	4,600	2,300	4,600	4,600	5,994
			Purchase of typewriters	420			385	
			Telephone charges	696			696	
			Miscellaneous contingencies (non-contract) ...	250			214	
			Contingencies—Non-contract ...	1,366	500	1,000	1,295	845
			TOTAL ... Voted ...	37,250	18,672	37,344	37,829	41,225
			TOTAL ... Charged ...	*32,000*	*16,000*	*32,000*	*32,000*	*32,106*
			TOTAL—SUPERINTENDENCE ...	**69,250**	**34,672**	**69,344**	**69,829**	**73,331**

28.—JAILS AND CONVICT SETTLEMENTS—JAILS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			CENTRAL JAILS.					
ESTABLISHMENT.	4	4	*Superintendents 2(1,650), 1(1,150), 1(900)* ...	64,200			62,400	
			Overseas pay 2(300)	7,200			13,800	
			Pay of Officers—Charged ...	*71,400*	*35,525*	*65,050*	*76,200*	73,96[illegible]
	2	2	Deputy Superintendents 2(600)	14,400			14,400	
			Officiating pay	...			...	
			Pay of Officers—Voted ...	14,400	7,260	14,520	14,400	14,274
	27	27	Jailors, Deputy and Assistant Jailors and probationers.	45,000			45,960	
			Temporary establishment	2,160			2,160	
			Officiating pay	480			480	
	14	5	Clerical, educational and mechanical establishment.	1,884			5,550	
	513	493	Head warders and warders	1,05,132			1,07,496	
			Extra warders	4,000			4,000	
			Temporary warders	3,060			...	
	16	16	Medical establishment	25,500			25,620	
			Temporary establishment	3,528			3,528	
			Deduct—Probable savings	—2,000			...	
			Pay of Establishment ...	1,88,744	93,315	1,86,631	1,94,794	1,80,8[illegible]
			DISTRICT JAILS.					
	3	4	*Superintendents 3(100), 1(75)*	4,500			3,300	
			Pay of Officers—Charged ...	*4,500*	*2,250*	*4,500*	*3,300*	5,34[illegible]
	6	6	Superintendents, 5(100), 1(50)	6,600			6,600	
			Pay of Officers—Voted ...	6,600	3,050	6,100	6,600	7,58[illegible]
	33	33	Jailors, Deputy and Assistant Jailors and probationers.	58,584			59,760	
	...	10	Clerical, educational and mechanical establishment.	3,930			...	
			Temporary establishment	2,160			2,160	
			Leave and officiating pay	...			...	
	311	344	Head warders and warders	77,052			69,072	
			Extra warders	1,500			1,500	
	12	11	Medical establishment	19,920			19,908	
			Temporary establishment	600			300	
			Deduct—Probable savings	—2,000			—2,000	
			Pay of Establishment ...	1,61,746	79,055	1,58,110	1,50,700	1,95,9[illegible]
			Carried over ...	4,47,390	2,20,455	4,34,911	4,45,994	4,77,9[illegible]

28.—JAILS AND CONVICT SETTLEMENTS—JAILS—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on accounts, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT—*concld.*			Brought forward ...	4,47,390	2,20,455	4,34,911	4,45,994	4,77,971
			SUBSIDIARY JAILS.					
			Pay of Officers	...			...	
			Pay of Officers—Charged ...	...	...		...	
	31	30	Superintendents 27(30), 3(50)	11,520			11,880	
			Officiating pay	...			...	
			Pay of Officers—Voted ...	11,520	5,885	11,770	11,880	13,783
			Temporary Jailors and Assistant Jailors ...	5,760			7,200	
	41	40	Clerical, educational and mechanical establishment.	9,864			10,056	
			Leave salaries of ditto	400			400	
	241	228	Head warders and warders	52,296			54,480	
			Extra warders	1,200			1,100	
			Temporary warders	7,080			7,260	
	9	9	Medical establishment	1,080			1,080	
			Temporary establishment	2,532			3,508	
			Pay of Establishment ...	80,212	44,568	89,136	85,084	1,16,798
			TOTAL ... Voted ...	4,63,222	2,33,133	4,66,267	4,63,458	5,29,220
			TOTAL ... Charged ...	*75,900*	*37,775*	*69,550*	*79,500*	*79,332*
			TOTAL—ESTABLISHMENT ...	**5,39,122**	**2,70,908**	**5,35,817**	**5,42,958**	**6,08,552**
			CENTRAL JAILS.					
ALLOWANCES.			**Travelling allowance—*Charged*** ...	*600*	*300*		*400*	*1,315*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Other allowances	...	...		...	...
			Allowances—Charged ...	*600*	*300*	*1,400*	*400*	*1,315*
			Travelling allowance—Voted Central Jails ...	5,000	2,500	5,000	4,500	6,013
			Grain compensation allowance	...	...		...	...
			Other allowances	75	37		75	86
			Other Allowances—Voted ...	75	37	75	75	86
			TOTAL—CENTRAL JAILS—VOTED ...	5,075	2,537	5,075	4,575	6,099
			Charged ...	*600*	*300*	*1,400*	*400*	*1,315*
			DISTRICT JAILS.					
			Travelling allowances	3,500	1,650	3,300	3,300	6,022
			Grain compensation allowance	...	...		...	...
			Other allowances	75	37	...	75	1,783
			Other allowances—Voted	75	37	75	75	1,783
			TOTAL—DISTRICT JAILS ...	3,575	1,687	3,375	3,375	7,805
			SUBSIDIARY JAILS.					
			Travelling allowance	2,200	1,100	2,200	1,800	3,005
			Grain compensation allowance	...	...		...	...
			Other allowances	808	407		815	1,712
			Other allowances—Voted	808	407	815	815	1,712
			TOTAL—SUBSIDIARY JAILS ...	3,008	1,507	3,015	2,615	4,717
			TOTAL ... Voted ...	11,658	5,731	11,465	10,565	18,621
			TOTAL ... Charged ...	*600*	300	*1,400*	*400*	*1,315*
			TOTAL—ALLOWANCES ...	**12,258**	**6,031**	**12,865**	**10,965**	**19,936**

28.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
JAIL* MANUFACTURES.			Mill Manager					
			Pay of Officers—Voted ...	...	...		...	
	23	22	Artizans	23,100			23,292	
			Officiating pay	400			...	
			Leave salaries	...			400	
	11	14	Clerks	9,704			7,440	
			Leave and officiating pay	400			400	
			Temporary establishment { Central Jails ...	1,140			2,568	
			Temporary establishment { District Jails ...	780			780	
			Establishment—Voted ...	35,524	17,110	34,000	34,880	33,30[illegible]
			TRAVELLING ALLOWANCE	120	80		120	1[illegible]
			Grain compensation allowance	...	...		...	...
			Cost of passages granted under Superior Civil Services Rules, 1924.	...	...		...	...
			Allowances—Voted ...	120	80	160	120	1[illegible]
			Customs duty on imported stores	400			400	
			Raw materials and stores (in India) ...	4,20,000			3,30,000	
			Machinery, tools and plant (in India) ...	5,000			5,000	
			Contingencies	5,500			4,200	
			Deduct—Credits to jails	—1,10,000			—1,20,000	
			Central Jails—Contingencies ...	3,20,900	1,62,800	3,65,600	2,19,600	3,26,[illegible]
			Raw materials and stores (in India) ...	45,000			31,000	
			Machinery, tools and plant (in India) ...	400			400	
			Contingencies	1,100			800	
			Deduct—Credits to jails	—16,000			—15,000	
			District Jails—Contingencies ...	30,500	15,675	31,200	17,200	30,977
			Raw materials and stores (in India) ...	5,000			3,000	
			Machinery, tools and plant (in India) ...	150			150	
			Contingencies	250			250	
			Deduct—Credits for supplies to the maintenance department.	—2,500			—2,300	
			Subsidiary Jails—Contingencies ...	2,900	1,550	3,100	1,100	3,61[illegible]
			TOTAL... Voted ...	3,89,944	1,97,215	4,34,060	2,72,900	3,94,71[illegible]
			TOTAL—JAIL MANUFACTURES	**3,89,944**	**1,97,215**	**4,34,060**	**2,72,900**	**3,94,7[illegible]**

* There are no sub-heads under this minor head.

GRANT No. 10.

MAJOR HEAD—29.—POLICE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Police.—

Rs. 71,12,583.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.						
Pay of Officers	...*Charged* ...	*97,890*	*48,291*	*96,582*	*90,063*	*1,26,698*
Pay of Establishment	... ...	72,968	36,500	67,000	67,754	79,275
Allowances	... *Charged* ...	*8,000*	*3,650*	*9,843*	*9,325*	*9,095*
Allowances	... Voted ...	4,715	2,300	4,600	4,748	5,890
Contingencies—(Contract) ...	... ...	6,760	3,663	7,325	6,630	8,353
Contingencies—(Non-contract) ...	... ...	17,863	8,265	16,530	15,669	18,734
TOTAL—SUPERINTENDENCE ...	Voted ...	**1,02,306**	**50,728**	**95,455**	**94,801**	**1,12,252**
	Charged ...	*1,05,890*	*51,941*	*1,06,425*	*99,388*	*1,35,793*
DISTRICT EXECUTIVE FORCE						
DISTRICT POLICE—						
A.—PAY OF OFFICERS	... *Charged* ...	*2,88,384*	*1,43,100*	*2,86,200*	*2,86,000*	*3,23,051*
	Voted ...	**1,11,570**	**54,960**	**1,09,921**	**1,03,556**	**1,23,437**
B.—POLICE FORCE.—						
Executive Subordinates ...	... ...	13,66,614	6,76,500	13,53,000	13,68,540	15,86,058
Constabulary	... ...	23,66,990	11,83,000	23,66,000	23,48,784	27,67,739
TOTAL—B	...Voted ...	**37,33,604**	**18,59,500**	**37,19,000**	**37,17,324**	**43,53,797**
C.—CLERICAL ESTABLISHMENT	... ...	**1,36,016**	**67,500**	**1,35,000**	**1,34,704**	**1,63,491**
D.—ALLOWANCES	... Voted ...	**7,90,590**	**3,90,743**	**7,83,186**	**7,67,465**	**8,76,098**
	Charged ...	*59,681*	*29,952*	*71,903*	*59,298*	*69,227*
E.—Contingencies (Contract)	... ...	**1,87,720**	**94,250**	**1,94,500**	**1,89,000**	**2,25,291**
F.—Contingencies (Non-contract) ...	... ...	**3,18,758**	**1,61,250**	**3,27,000**	**3,28,952**	**4,13,634**
G.—HOSPITAL CHARGES :—						
Pay of Officers	... Voted ...	4,043	1,950	3,900	3,900	3,727
Pay of Establishment ...	... ...	22,900	11,750	23,500	21,877	32,462
Allowances	... Voted ...	867	433	1,367	947	1,034
Contribution for treatment of Police patients	... ...	4,700	2,100	4,200	4,700	1,733
Contingencies—(Non-contract) ...	... ...	13,780	6,890	13,780	13,780	13,471
Contingencies—(Contract) ...	... ...	14,849	6,092	12,185	11,265	16,849
	TOTAL—G ...	**61,139**	**29,215**	**58,932**	**56,469**	**69,276**
TOTAL DISTRICT POLICE ...	Voted ...	**53,39,397**	**26,57,418**	**53,27,539**	**52,97,470**	**62,25,024**
	Charged ...	*3,48,065*	*1,73,052*	*3,58,103*	*3,45,298*	*3,92,278*
OTHER POLICE	Voted ...	...	...	...	...	...
DEDUCT—RECOVERIES ON ACCOUNT OF COST OF POLICE GUARDS SUPPLIED TO RAILWAYS AND OTHER GOVERNMENTS AND TO THE IRRIGATION DEPARTMENT.		**—9,895**	**—5,000**	**—12,310**	**—8,116**	**—13,017**
LUMP DEDUCTION	... ...	...	...	...	...	...
TOTAL—DISTRICT EXECUTIVE FORCE ...	Voted ...	**53,29,502**	**26,52,418**	**53,15,229**	**52,89,354**	**62,12,007**
	Charged ...	*3,48,065*	*1,73,052*	*3,58,103*	*3,45,298*	*3,92,278*

29.—POLICE—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
VILLAGE POLICE.						
A.—VILLAGE POLICE—BHAGALPUR DIVISION.						
Police Force	Voted	552	276	552	552	552
Allowances	Voted	174	87	374	139	224
Contingencies—Non-contract	Voted	142	71	297	297	350
TOTAL A ...	Voted ...	**868**	**434**	**1,223**	**988**	**1,126**
B.—VILLAGE POLICE—ORISSA DIVISION.						
Police Force	Voted	...	...	...	...	36,625
Allowances	Voted	...	...	...	...	331
Contingencies—Non-contract	Voted	...	...	...	...	5,260
TOTAL B ...	Voted ...	...	...	...	...	**42,216**
C.—CONTRIBUTION TO CHAUKIDARI FUNDS FOR PAYMENT OF REWARDS TO CHAUKIDARS.		...	...	...	7,000	5,315
D.—TRANSFER TO DISTRICT CHAUKIDARI REWARD FUND		38,263	19,100	...	...	...
E.—TRANSFER TO CHOTA NAGPUR CHAUKIDARI FUND ...		6,64,777	3,32,000	...	...	...
F.—TRANSFER TO ROAD PATROL INCLUDING GHATWALI FUND		19,484	9,742			
TOTAL—VILLAGE POLICE	Voted ...	**7,23,392**	**3,61,276**	**1,223**	**7,988**	**48,657**
POLICE TRAINING SCHOOLS.						
A.—TRAINING COLLEGE, HAZARIBAGH.						
Pay of Officers	*Charged* ...	*18,600*	*9,300*	*15,311*	*17,200*	*14,290*
Pay of Officers	Voted ...	...	...	...	...	...
Pay of Establishment	...	32,708	17,000	34,000	34,589	34,792
Allowances	*Charged* ...	*3,960*	*1,053*	*2,105*	*300*	*1,375*
Allowances	Voted ...	1,082	646	1,292	1,082	1,639
Contingencies—Contract	...	5,534	2,750	5,500	5,600	5,280
Contingencies—Non-contract	...	8,000	3,781	7,562	7,426	7,979
Contribution for leave and pensionary charges of Orissa officers on the staff payable to the Government of Orissa.		568	284	568	...	...
Deduct—**Cost of training of Indian State and Excise Department cadet**		—7,800	...	—7,800	—7,800	—7,800
Deduct—**Cost of training of Cadets from Orissa**		—37,049	—6,752	—13,504	—13,504	...
TOTAL A	Voted ...	**3,043**	**17,709**	**27,618**	**27,393**	**41,890**
	Charged ...	*22,560*	*1,353*	*17,416*	*17,500*	*15,665*
B.—TRAINING SCHOOL, NATHNAGAR.						
Pay of Officers	*Charged* ...	*900*	*450*	*900*	*900*	*896*
Pay of Officers	Voted ...	...	...	...	...	...
Pay of Establishment	...	44,262	21,750	43,500	45,912	42,959
Allowances	*Charged* ...	...	...	...	...	...
Allowances	Voted ...	6,088	2,524	5,048	6,973	4,976
Contingencies—Contract	...	3,044	1,350	2,700	2,550	2,560
Contingencies—Non-contract	...	4,971	2,500	5,000	5,044	5,117
Contribution for leave and pensionary charges of Orissa officers on the staff payable to the Government of Orissa.		701	350	701	...	...
Deduct—**Recoveries from Orissa for training their recruits** ...	...	—35,000	—4,920	—9,840	—9,840	...
TOTAL B ...	Voted ...	**24,066**	**23,554**	**47,109**	**50,639**	**55,642**
	Charged ...	*900*	*450*	*900*	*900*	*896*
TOTAL—POLICE TRAINING SCHOOLS	Voted ...	**27,109**	**41,263**	**74,727**	**78,032**	**97,532**
	Charged ...	*23,460*	*10,803*	*18,316*	*18,400*	*16,561*

29.—POLICE—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
SPECIAL POLICE.						
A.—MOUNTED MILITARY POLICE.						
Police Force	Voted	53,028	25,500	51,000	53,456	51,876
Clerical Establishment	Voted	2,272	1,109	2,218	2,210	2,130
Allowances	Voted	5,860	2,500	5,000	5,200	5,821
Contingencies—Contract	Voted	8,700	4,300	8,600	9,900	7,925
Contingencies—Non-contract	Voted	61,365	29,500	59,000	66,437	52,817
TOTAL A	Voted	**1,31,225**	**62,909**	**1,25,818**	**1,37,203**	**1,20,569**
B.—UNMOUNTED MILITARY POLICE.						
Pay of Officers	Voted	5,100	2,515	5,029	5,029	4,780
Police Force	Voted	98,372	49,000	98,000	97,320	98,889
Establishment	Voted	2,100	1,050	2,150	2,528	1,961
Allowances	Voted	21,000	10,750	21,500	18,700	20,696
Contingencies—Non-contract	Voted	20,517	9,966	19,932	20,310	18,933
Contingencies—Contract	Voted	5,797	2,575	5,150	5,300	5,174
TOTAL B	Voted	**1,52,886**	**75,856**	**1,51,761**	**1,49,187**	**1,50,433**
TOTAL—SPECIAL POLICE	Voted	**2,84,111**	**1,38,765**	**2,77,579**	**2,86,390**	**2,71,002**
RAILWAY POLICE.						
A.—EAST INDIAN RAILWAY POLICE.						
Pay of Officers	*Charged*	*13,800*	*7,330*	*14,659*	*14,082*	*12,805*
Pay of Officers	Voted	...	...	...	5,600	...
Police Force	Voted	1,15,236	58,000	1,16,000	1,16,744	1,15,478
Clerical Establishment	Voted	6,174	3,078	6,156	6,156	5,743
Allowances	*Charged*	*700*	*400*	*800*	*700*	*998*
Allowances	Voted	9,940	4,950	9,900	9,440	9,885
Contingencies—Contract	Voted	3,266	1,600	3,200	3,500	3,488
Contingencies—Non-contract	Voted	26,178	13,089	30,600	26,914	22,412
Establishment, etc., charges payable to other Governments	Voted	4,000	2,000	4,000	4,340	3,658
Deduct—**Recoveries from the Railway Board on account of "Order" police.**	Voted	—57,105	...	...	...	...
TOTAL A	Voted	**1,07,689**	**82,717**	**1,69,856**	**1,72,694**	**1,60,664**
	Charged	*14,500*	*7,730*	*15,459*	*14,782*	*13,803*
B.—BENGAL AND NORTH-WESTERN RAILWAY POLICE.						
Pay of Officers	*Charged*	*7,600*	*3,392*	*6,784*	*7,757*	*8,528*
Pay of Officers	Voted	...	...	...	...	...
Police Force	Voted	81,708	41,000	82,000	81,102	81,678
Clerical Establishment	Voted	7,134	3,550	7,100	6,420	6,544
Allowances	*Charged*	*1,800*	*350*	*700*	*700*	*4,760*
Allowances	Voted	5,692	2,865	5,730	5,730	6,134
Contingencies—Contract	Voted	2,100	1,000	2,000	2,000	2,059
Contingencies—Non-contract	Voted	15,103	7,951	15,902	14,692	14,523
Deduct—**Recoveries from the Railway Board on account of "Order" police.**	Voted	—49,584	...	...	...	...
TOTAL B	Voted	**62,153**	**56,366**	**1,12,732**	**1,09,944**	**1,10,938**
	Charged	*9,400*	*3,742*	*7,484*	*8,457*	*13,288*

29.—POLICE—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
C.—BENGAL-NAGPUR RAILWAY POLICE.						
Pay of Officers	*Charged*	...	...	...	...	*20,46[illegible]*
Pay of Officers	Voted	...	...	...	...	1,21[illegible]
Police Force		...	...	...	...	92,58[illegible]
Clerical Establishment		...	...	...	...	6,90[illegible]
Allowances	*Charged*	...	...	...	...	*634*
Allowances	Voted	...	...	...	...	10,6[illegible]
Contingencies—Contract		...	...	...	...	2,0[illegible]
Contingencies—Non-contract		...	...	827	...	29,3[illegible]
Establishment Charges payable to the Government of Orissa		49,989	24,638	49,276	49,276	...
Deduct—Recoveries from the Government of Bengal		...	—	—315	...	—59,83[illegible]
TOTAL C	Voted	49,989	24,638	49,788	49,276	83,7[illegible]
	Charged	...	...	...	...	*21,08[illegible]*
D.—EASTERN BENGAL RAILWAY POLICE Establishment, etc., charges payable to other Governments.	Voted	26,000	13,000	26,000	27,600	25,4[illegible]
TOTAL—RAILWAY POLICE	Voted	2,45,831	1,76,721	3,58,376	3,59,514	3,80,8[illegible]
	Charged	*23,900*	*11,472*	*22,943*	*23,239*	*48,1[illegible]*
CRIMINAL INVESTIGATION DEPARTMENT.						
Pay of Officers	*Charged*	*55,032*	*26,410*	*52,819*	*51,606*	*51,1[illegible]*
Pay of Officers	Voted	18,660	9,758	19,516	17,853	17,08[illegible]
Police Force		1,80,708	89,915	1,79,829	1,79,016	1,91,4[illegible]
Clerical Establishment		39,016	19,500	37,000	33,920	37,08[illegible]
Allowances	*Charged*	*4,500*	*2,250*	*6,070*	*3,000*	*2,7[illegible]*
Allowances	Voted	54,140	26,500	53,000	55,152	52,9[illegible]
Contingencies—Contract		9,150	4,075	8,150	8,150	9,1[illegible]
Contingencies—Non-contract		17,808	9,794	19,588	17,588	16,4[illegible]
TOTAL—CRIMINAL INVESTIGATION DEPARTMENT	Voted	3,19,482	1,59,542	3,17,083	3,11,679	3,24,07[illegible]
	Charged	*59,532*	*28,660*	*58,889*	*54,606*	*53,8[illegible]*
WORKS						
ORIGINAL WORKS		12,500	6,250	5,000	12,500	12,600
REPAIRS		...	...	...	...	...
TOTAL—WORK		12,500	6,250	5,000	12,500	12,600
MISCELLANEOUS						
ALLOWANCES FOR INDIAN POLICE MEDAL		960	480	1,021	630	88[illegible]
ALLOWANCES FOR THE KING'S POLICE MEDAL OR BAR		5,568	2,784	5,568	5,838	5,86[illegible]
GRANTS-IN-AID		...	...	...	...	10,56[illegible]
MISCELLANEOUS		17,000	8,500	22,000	13,680	23,90[illegible]
TOTAL—MISCELLANEOU		23,528	11,764	28,589	20,148	41,21[illegible]

29.—POLICE—*concld.*

Sub-head under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
TRANSFERS TO THE GENERAL POLICE FUND		**31,662**	**16,000**	...	...	...
CHARGES IN ENGLAND						
LEAVE SALARIES AND DEPUTATION PAY—						
High Commissioner ...	Voted	12,560	6,200	4,400	8,200	2,526
	Charged	*1,13,680*	*55,080*	*1,10,160*	*95,000*	*1,21,659*
STERLING OVERSEAS PAY—						
High Commissioner ...	Voted	...	...	...	...	...
	Charged	*83,640*	*42,220*	*84,440*	*88,320*	*98,856*
STORES FOR INDIA—						
High Commissioner ...	Voted	...	...	...	...	...
	Charged	...	...	...	...	...
OTHER CHARGES—						
Recruitment in England—						
High Commissioner ...	Voted	...	...	...	...	...
	Charged	*560*		*1,120*	*600*	*1,120*
Allowances for King's Medal—						
High Commissioner ...	Voted	600	300	600	600	600
	Charged	...	...	...	...	...
Passage—						
High Commissioner ...	Voted	...	...	...	...	26
	Charged	...	...	...	...	*938*
Outfit allowance—						
Secretary of States ...	Voted	...	...	...	...	...
	Charged	*400*	...	*800*	*800*	*800*
TOTAL—High Commissioner ...	Voted	13,160	6,500	5,000	8,800	3,152
	Charged	*1,97,880*	*97,300*	*1,95,720*	*1,83,920*	*2,22,573*
TOTAL—Secretary of States ...	Voted	...	...	...	...	...
	Charged	*400*		*800*	*800*	*800*
TOTAL CHARGES IN ENGLAND ...	Voted	**13,160**	**6,500**	**5,000**	**8,800**	**3,152**
	Charged	*1,98,280*	*97,300*	*1,96,520*	*1,84,720*	*2,23,373*
LOSS OR GAIN BY EXCHANGE ..	Voted	...	...	...	...	—16
	Charged	...	...	...	...	*—1,157*
TOTAL	Voted	(a) **71,12,583**	**36,21,227**	**64,78,261**	**64,69,206**	**75,03,353**
	Charged	*7,59,127*	*3,73,228*	*7,61,196*	*7,25,651*	*8,68,932*
TOTAL—29.—POLICE ..		**78,71,710**	**39,94,455**	**72,39,457**	**71,94,857**	**83,72,28**
ANGUL		...	...	...	...	*1,18,33*
GRAND TOTAL		(b) **78,71,710**	**39,94,455**	**72,39,457**	**71,94,857**	**84,90,6**

(*a*) This figure represents the amount of this grant.

(*b*) This figure is the total figure in the general Abstract at page 9.

29.—POLICE—SUPERINTENDENCE.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	
SUPERINTENDENCE.*	3	3	*Inspector-General and Deputy Inspectors-General 1(2,875), 1(2,150), 1(2,000 for 7 months, and 1,950 for 5 months).*	84,050			75,100	[illegible]
	1	1	*Assistant to the Inspector-General 1(1,050 for 4 months and 900 for 8 months).*	11,440			12,563	[illegible]
			Leave salaries	...			...	[illegible]
			Special officer	...			...	[illegible]
			Special pay 1(200)	2,400			2,400	[illegible]
			Pay of Officers—Charged	*97,890*	*48,291*	*96,582*	*90,063*	*1,26,*[illegible]
	42	46	Clerks	61,200			56,412	
	30	30	Servants	6,528			6,192	
	4	4	Sub-Inspectors	3,960			3,960	
			Shorthand pay	480			540	
			Band establishment	...			...	
			Leave salaries	800			650	
			Temporary establishment	...			...	
			Pay of Establishment ...	72,968	36,500	67,000	67,754	79,2[illegible]
			TRAVELLING ALLOWANCE	*6,800*	*3,050*		*6,800*	*7,4*[illegible]
			Cost of passages granted under Superior Civil Services Rules, 1924.	...	...		*2,525*	*9*[illegible]
			Other allowances	*1,200*	*600*		...	...
			Separation of Orissa	...	...		...	*7*[illegible]
			Allowances—Charged	*8,000*	*3,650*	*9,843*	*9,325*	*9,0*[illegible]
			TRAVELLING ALLOWANCE	1,900	900		2,000	2,5[illegible]
			REWARDS	840	400		840	1,3[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	1,375	700		1,308	1,6[illegible]
			Railway warrants	600	300		600	6[illegible]
			Cost of passages granted under Subordinate Police Services Rules.	...	...		...	...
			Allowances—Voted ...	4,715	2,300	4,600	4,748	5,8[illegible]
			Contract contingencies	6,500			6,500	
			Maintenance of furniture	260			180	
			Petty repairs	...			...	
			Contingencies—Contract ...	6,760	3,663	7,325	6,630	8,3[illegible]
			PURCHASE OF CLOTHING	2,000			2,175	
			Customs duty on imported stores	...			...	
			Rent, rates and taxes	768			708	
			Purchase of accoutrements	...			10	
			Rent of telephone lines	1,582			1,600	
			Miscellaneous contingencies (non-contract) ...	11,500			10,076	
			Purchase of tents	690			...	
			Purchase of typewriters	1,253			960	
			Purchase of bicycles	70			140	
			Contingencies—Non-contract ...	17,863	8,265	16,530	15,669	18,7[illegible]
			TOTAL ... ... Voted ...	1,02,306	50,728	95,455	94,801	1,12,[illegible]
			TOTAL ... Charged... ...	*1,05,890*	*51,941*	*1,06,425*	*99,388*	*1,35,*[illegible]
			TOTAL—SUPERINTENDENCE ...	**2,08,196**	**1,02,669**	**2,01,880**	**1,94,189**	**2,48,**[illegible]

*There are no sub-heads under this minor head.

29.—POLICE—DISTRICT EXECUTIVE FORCE.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised estimate, 1936-37. (7)	Budget estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE.	42	43	*Superintendents and Assistant Superintendents 2(1,350), 3(1,100), 5(1,050), 1(950), 3(925), 1(900), 2(750), 2(650), 2(625), 1(600), 2(575), 1(550), 1(500), 1(475), 1(450), 2(400) 3(375), 4(350), 1(350), 3(on deputation), 2(on leave).*	*3,00,484*			*2,98,000*	
			Overseas pay	*6,300*			*5,000*	
			TOTAL ...	*3,06,784*			*3,03,000*	
			Deduct—Probable savings	*—18,400*			*—17,000*	
			Pay of Officers—*Charged*	*2,88,384*	*1,43,100*	*2,86,200*	2,86,000	*3,23,051*
	22	25	Deputy Superintendents 2(800), 2(480), 2(460), 2(420), 3(400), 2(380), 1(360), 2(340), 3(300), 1(280), 2(200), 3(170)	1,01,400			1,00,796	
			Leave salaries drawn in India	10,170			2,960	
			Officers appointed to act in place of charged on revenue officers on leave or deputation.	2,000			2,000	
			Deduct—Probable savings	—2,000			—2,200	
			Pay of Officers—Voted* ...	1,11,570	54,960	1,09,921	1,03,556	1,23,437
			POLICE FORCE.					
	1,013	1,027	Executive subordinates	13,84,054			13,75,980	
			Special pay	7,560			7,560	
			Temporary Force	...			...	
			Deduct—Probable savings	—25,000			—15,000	
			Executive Subordinates* ...	13,66,614	6,76,500	13,53,000	13,68,540	15,36,058
	10,485	10,489	Constabulary	23,88,070			23,80,584	
			Special pay	18,096			18,060	
			Temporary force	5,385			1,140	
			Deduct—Probable savings	—44,561			—51,000	
			Constabulary* ...	23,66,990	11,83,000	23,66,000	23,48,784	27,67,739
			TOTAL—POLICE FORCE ...	**37,33,604**	**18,59,500**	**37,19,000**	**37,17,324**	**43,53,797**
			Carried over ...	41,33,558	20,57,560	41,15,121	41,06,880	48,00,285

*These primary units of appropriation are also sub-heads.

29.—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE —*contd.*			Brought forward ...	41,33,558	20,57,560	41,15,121	41,06,880	48,00,28[illegible]
			CLERICAL ESTABLISHMENT.					
	160	160	Clerks and muharrirs	1,28,912			1,30,000	
			Special pay	3,240			3,240	
	17	17	Servants	2,064			2,064	
	10	20	Probationers	4,800			2,400	
			Deduct—Probable savings	—3,000			—3,000	
			TOTAL CLERICAL ESTABLISHMENT* ...	**1,36,016**	**67,500**	**1,35,000**	**1,34,704**	**1,63,49[illegible]**
			ALLOWANCES.					
			TRAVELLING ALLOWANCE	*49,000*	*25,478*		*46,000*	*51,9[illegible]*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*8,881*	*3,574*		*9,898*	*8,7[illegible]*
			Other allowances	*1,800*	*900*		*3,400*	*8,2[illegible]*
			Payment on account of medical treatment of member of non-Superior and of the Superior Civil Service.	...	...		...	*3[illegible]*
			Allowances—Charged*	*59,681*	*29,952*	*71,903*	*59,298*	*69,[illegible]*
			TRAVELLING ALLOWANCE	4,49,385	2,06,643		4,11,917	5,00,6[illegible]
			REWARDS TO POLICE OFFICERS FOR MERITORIOUS WORK.	18,200	9,100		18,200	17,7[illegible]
			Railway warrants	1,21,000	60,500		1,21,800	1,46,2[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	1,58,000	79,000		1,63,946	2,09,1[illegible]
			Cost of escort (way charges)	33,675	16,835		33,300	...
			Rewards to the public for useful help to the police.	7,240	3,620		6,650	...
			Cost of passages granted under Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	15,000	15,000		11,540	9,0[illegible]
			Recruiting charges	...	...		...	...
			Rewards under Arms Act	...	...		...	...
			Fees for training buglers	60	30		84	...
			Fees for instruction in drill	30	15		28	...
			Deduct—Probable savings	—6,000	...		...	...
			Allowances—Voted* ...	7,90,590	3,90,743	7,83,186	7,67,465	8,76,[illegible]
			TOTAL—ALLOWANCES ...	**8,50,271**	**4,20,695**	**8,55,089**	**8,26,763**	**9,45,3[illegible]**
Contingencies—Contract.			Petty repairs	52,000			57,500	
			Contract contingencies	1,26,720			1,23,500	
			Furniture maintenance	9,000			8,000	
			Contingencies—Contract* ..	**1,87,720**	**94,250**	**1,94,500**	**1,89,000**	**2,25,[illegible]**
			Carried over ...	53,07,565	26,40,005	52,99,710	52,57,347	61,34,[illegible]

*These primary units are also sub-heads.

29.—POLICE—DISTRICT EXECUTIVE FORCE—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE —*concld.*			Brought forward ...	53,07,565	26,40,005	52,99,710	52,57,347	61,34,392
Contingencies—Non-contract.			CLOTHING	1,92,452			1,92,000	
			RECLAMATION OF MAGAHIYA DOMS	1,000			1,000	
			GRANTS TO ATHLETIC CLUBS	2,300			2,300	
			Customs duty on imported stores	...			...	
			Compensation for land taken for police buildings	...			1,000	
			Petty construction	8,000			8,000	
			Contingencies for Temporary force	...			...	
			Purchase of arms and accoutrements including ordnance stores.	13,300			19,402	
			Purchase of tents	5,921			9,289	
			Purchase of motor launch	...			...	
			Cost of typewriters and duplicators ...	2,848			3,000	
			Purchase of bicycles	770			1,960	
			Miscellaneous contingencies (non-contract) ...	8,306			10,352	
			Rent of telephone lines	19,050			17,500	
			Accommodation	...			...	
			Rent, rates and taxes	85,811			84,149	
			Deduct—Probable savings *	—21,000			—21,000	
			Contingencies—Non-contract* ...	3,18,758	1,61,250	3,27,000	3,28,952	4,13,634
HOSPITAL CHARGES.	1	1	Assistant Surgeon 1(325)	4,043			3,900	
			Pay of Officers—Voted ...	4,043	1,950	3,900	3,900	3,727
	12	12	Sub-Assistant Surgeons	18,960			18,047	
	9	9	Compounders and dressers	3,940			3,830	
			Pay of Establishment ...	22,900	11,750	23,500	21,877	32,462
			TRAVELLING ALLOWANCE	500	273		320	393
			Other allowances	367	160		627	641
			Allowances—Voted ...	867	433	1,367	947	1,034
			Contribution to Purulia Sadr Hospital ...	1,600			1,600	
			Do. to Chaibassa Sadr Hospital ...	1,500			1,500	
			Do. to Dumka „ „ ...	1,600			1,600	
			Contribution for treatment of police patients ...	4,700	2,100	4,200	4,700	1,733
			House-rent	...			...	
			Cost of diet, etc., of patients	7,700			7,700	
			Medical stores	6,080			6,080	
			Contingencies—Non-contract ...	13,780	6,890	13,780	13,780	13,471
			Petty repairs	20			25	
			Contract Contingencies	12,778			10,700	
			Furniture maintenance	2,051			540	
			Contingencies—Contract	14,849	6,092	12,185	11,265	16,849
			TOTAL—HOSPITAL CHARGES ...	61,139	29,215	58,932	56,469	69,276
			TOTAL—Voted	53,39,397	26,57,418	53,27,539	52,97,470	62,25,024
			TOTAL—Charged	*3,48,065*	*1,73,052*	*3,58,103*	*3,45,298*	*3,92,278*
			TOTAL—DISTRICT POLICE ...	56,87,462	28,30,470	56,85,642	56,42,768	66,17,302

*This primary unit is also a sub-head.

29.—POLICE—VILLAGE POLICE.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
VILLAGE POLICE—BHAGALPUR DIVISION.	6	6	Chaukidars	552			552	
			Police Force ...	552	276	552	552	[illegible]
			TRAVELLING ALLOWANCE	150	75		115	[illegible]
			Other allowances	24	12		24	[illegible]
			Allowances—Voted ...	174	87	374	139	[illegible]
			Rewards to Headmen (Dumka)	142			297	
			Contingencies—Non-contract ...	142	71	297	297	[illegible]
			TOTAL—VILLAGE POLICE—BHAGALPUR DIVISION.	868	434	1,223	988	[illegible]

29.—POLICE—POLICE TRAINING SCHOOLS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
TRAINING COLLEGE, HAZARIBAGH.	*1*	*1*	*Principal 1 (1,450)*	17,400			16,000	
			Special pay 1 (100)	1,200			1,200	
			Pay of Officers—Charged	*18,600*	*9,300*	*15,311*	*17,200*	[illegible]
			Instructing staff	...		...	...	...
			Pay of Officers—Voted ...	...	...	...	...	...
	13	13	Superintendent and instructing staff ...	26,540			28,517	
	2	2	Clerks	2,412			2,268	
			Special pay to Sub-Assistant Surgeon ...	720			720	
	1	1	Compounder	480			480	
	1	1	Servant	120			120	
	11	11	Constabulary	2,388			2,436	
			Special pay for armourers and buglers ...	48			48	
			Pay of Establishment ...	32,708	17,000	34,000	34,589	[illegible]
			TRAVELLING ALLOWANCE	*600*	*1,053*		*300*	[illegible]
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*3,360*	...		...	...
			Other allowances	...	...		...	[illegible]
			Allowances—Charged	*3,960*	*1,053*	*2,105*	*300*	[illegible]
			TRAVELLING ALLOWANCE	600	411		600	[illegible]
			REWARDS	140	70		140	[illegible]
			Railway warrants	30	15		30	[illegible]
			Cost of passage granted under Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	...	...		...	...
			Grain compensation allowance	...	...		...	...
			Other allowances	312	150		312	[illegible]
			Allowances—Voted	1,082	646	1,292	1,082	[illegible]
			Carried over	56,350	27,999	52,708	53,171	[illegible]

29.—POLICE—POLICE TRAINING SCHOOLS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs	Rs.
			Brought forward ...	56,350	27,999	52,708	53,171	52,100
TRAINING COLLEGE—*concld.*			Maintenance of furniture	278			250	
			Petty repairs	100			150	
			Contract contingencies	5,156			5,200	
			Contingencies—Contract ...	5,534	2,750	5,500	5,600	5,280
			PURCHASE OF PONIES	1,200			616	
			GRANTS TO ATHLETIC CLUBS	150			150	
			Rents, rates and taxes	2,700			2,600	
			Miscellaneous contingencies (non-contract) ...	3,380			3,600	
			Arms and accoutrements	250			210	
			Clothing	250			250	
			Purchase of bicycles	70			...	
			Petty construction	...			...	
			Purchase of typewriters	...			...	
			Contingencies—Non-contract ...	8,000	3,781	7,562	7,426	7,979
			Contribution for leave and pensionary charges of Orissa officers on the staff payable to the Government of Orissa.	568	284	568		
			Deduct—Cost of training of Indian States and Excise Department cadets.	—7,800	...	—7,800	—7,800	—7,800
			Deduct—Cost of training of cadets from Orissa	—37,049	—6,752	—13,504	—13,504	...
			TOTAL ... Voted ...	3,043	17,709	27,618	27,393	41,890
			TOTAL Charged ...	*22,560*	*10,353*	*17,416*	*17,500*	*15,669*
			TOTAL—TRAINING COLLEGE ...	**25,603**	**28,062**	**45,034**	**44,893**	**57,559**
TRAINING SCHOOL, NATHNAGAR.			*Special pay to Civil Surgeon*	*900*			*900*	
			Pay of Officers—Charged ...	*900*	*450*	*900*	*900*	*896*
			Special pay to Civil Surgeons	...		...	...	...
			Pay of Officers—Voted ...	...	...	...	...	...
	51	51	Principal and Instructing staff	37,050			38,976	
	2	2	Sub-Assistant Surgeons	3,420			3,180	
	2	2	Clerks	2,142			2,106	
	1	1	Compounder	330			330	
			Temporary Establishment	...			...	
	1	1	Servant	120			120	
			Special pay of Principal	1,200			1,200	
			Pay of Establishment ...	44,262	21,750	43,500	45,912	42,989
			Carried over ...	45,162	22,200	44,400	46,812	43,885

29.—POLICE—POLICE TRAINING SCHOOLS—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	45,162	22,200	44,400	46,812	43,83[illegible]
TRAINING SCHOOL—*concld.*			*Other allowances*	...	...		...	
			Allowances—*Charged*	...	...		...	
			TRAVELLING ALLOWANCE	2,100	660		2,100	2,07[illegible]
			Grain compensation allowance	...	...		...	...
			Allowances for temporary establishment ...	...	...		...	...
			Other allowances	48	24		200	6[illegible]
			Cost of passage under Bihar and Orissa (Subordinate Police) Passage Rules, 1929.	1,240	1,240		1,973	...
			Railway warrants	2,700	600		2,700	2,8[illegible]
			Allowances—Voted ...	6,088	2,524	5,048	6,973	4,9[illegible]
			Petty repairs	...			...	
			Contract contingencies	2,748			2,450	
			Maintenance of furniture	296			100	
			Contingencies—Contract ...	3,044	1,350	2,700	2,550	2,5[illegible]
			GRANTS TO ATHLETIC CLUB	140			140	
			Rents, rates and taxes	2,261			2,200	
			Miscellaneous contingencies (non-contract) ...	666			700	
			Arms and accoutrements	1,504			1,300	
			Purchase of typewriters	...			...	
			Purchase of cycle	...			140	
			Purchase of tents	...			114	
			Clothing	400			450	
			Contingencies—Non-contract ...	4,971	2,500	5,000	5,044	5,1[illegible]
			Contribution for leave and pensionary charges of Orissa Officers on the staff payable to the Government of Orissa.	701	350	701	...	...
			Deduct—Recoveries from Orissa for training their recruits.	—35,000	—4,920	—9,840	—9,840	...
			TOTAL ... Voted ...	24,066	23,554	47,109	50,639	55,8[illegible]
			TOTAL—Charged	*900*	*450*	*900*	*900*	8[illegible]
			TOTAL—TRAINING SCHOOL ...	**24,966**	**24,004**	**48,009**	**51,539**	56,[illegible]

29.—POLICE—SPECIAL POLICE.

SUB-HEADS. (1)	Strength. 1936-37. (2)	1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MOUNTED MILITARY POLICE.	7	7	Executive subordinates	9,500			9,500	
	137	137	Sowars and Dafadars	31,700			31,128	
			Special pay	11,988			11,988	
	1	1	Salutri	840			840	
			Temporary Establishment	...			...	
			Deduct—Probable savings	—1,000			...	
			Police Force ...	53,028	25,500	51,000	53,456	51,876
	2	2	Clerks	2,272			2,210	
			Clerical Establishment ...	2,272	1,109	2,218	2,210	2,130
			TRAVELLING ALLOWANCE	600	300		400	742
			REWARDS FOR MERITORIOUS SERVICE ...	100	50		100	75
			Railway warrants	2,000	1,000		2,000	1,645
			Recruiting charges	100	50		100	...
			Other allowances	3,360	1,100		3,000	3,359
			Cost of passages granted under the Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	...	...		...	...
			Deduct—Probable savings	—300	...		—400	...
			Allowances—Voted ...	5,860	2,500	5,000	5,200	5,821
			Contract contingencies	7,100			7,800	
			Furniture maintenance	100			100	
			Petty repairs	1,500			2,000	
			Contingencies—Contract ...	8,700	4,300	8,600	9,900	7,925
			PURCHASE OF PONIES	6,000			6,160	
			GRANTS TO ATHLETIC CLUB	140			140	
			Customs duty on imported stores	...			...	
			Maintenance of saddlery and gear	4,500			5,000	
			Rents, rates and taxes	2,720			2,720	
			Purchase of typewriter	350			...	
			Miscellaneous contingencies (non-contract) ...	52,000			52,300	
			Purchase of tents	104			217	
			Arms and accoutrements	551			900	
			Petty construction	...			...	
			Deduct—Probable savings	—5,000			—1,000	
			Contingencies—Non-contract ...	61,365	29,500	59,000	66,437	52,817
			TOTAL—MOUNTED MILITARY POLICE ...	**1,31,225**	**62,909**	**1,25,818**	**1,37,203**	**1,20,569**

29.—POLICE—SPECIAL POLICE—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
UNMOUNTED MILITARY POLICE.	1	1	Officer second in command 1(425)	5,100			5,029	
			Special pay	...			...	
			Pay of Officers—Voted ...	5,100	2,515	5,029	5,029	4,7[illegible]
	3	3	Subadars	8,700			9,300	
	3	3	Jamadars	3,240			3,360	
	14	14	Havildars	5,820			5,820	
	12	12	Naiks	3,600			3,600	
			Special pay	16,596			16,584	
	302	302	Sepoys	61,416			61,656	
			Deduct—Probable savings	—1,000			—3,000	
			Police Force ...	98,372	49,000	98,000	97,320	98,5[illegible]
	1	1	Sub-Assistant Surgeon	1,200			1,680	
			Special pay	...			110	
	1	1	Clerk	900			738	
			Establishment ...	2,100	1,050	2,150	2,528	1,0[illegible]
			TRAVELLING ALLOWANCE	2,600	1,100		1,600	3,05[illegible]
			REWARDS FOR MERITORIOUS SERVICE ...	300	150		300	29[illegible]
			Other allowances	16,000	7,000		15,000	12,3[illegible]
			Railway Warrants	4,600	2,500		3,800	5,0[illegible]
			Deduct—Probable savings	—2,500	...		—2,000	...
			Allowances—Voted ...	21,000	10,750	21,500	18,700	20,[illegible]
			PURCHASE OF CLOTHING	9,000			10,000	
			GRANTS TO ATHLETIC CLUBS	380			380	
			Customs duty on imported stores	...			...	
			Purchase of tents	1,098			1,230	
			Purchase of accoutrements, etc.	6,300			5,550	
			Rents, rates and taxes	2,424			2,365	
			Purchase of typewriter	460			...	
			Purchase of bicycles	70			...	
			Petty construction	...			...	
			Rent of telephone lines	285			285	
			Miscellaneous contingencies (non-contract) ...	500			500	
			Contingencies—Non-contract ...	20,517	9,966	19,932	20,310	18,9[illegible]
			Contract contingencies	5,082			4,700	
			Maintenance of furniture	415			300	
			Petty repairs	300			300	
			Contingencies—Contract ...	5,797	2,575	5,150	5,300	5,1[illegible]
			TOTAL—UNMOUNTED MILITARY POLICE	**1,52,886**	**75,856**	**1,51,761**	**1,49,187**	**1,50,[illegible]**

29.—POLICE—RAILWAY POLICE.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
EAST INDIAN RAILWAY POLICE.	1	1	*Superintendent 1(1,000)*	*12,000*			*12,282*	
			Special pay 1(150)	*1,800*			*1,800*	
			Overseas pay	...			...	
			Pay of Officers—Charged ...	*13,800*	*7,330*	*14,659*	*14,082*	*12,805*
	1	...	Deputy Superintendent	...	...	...	5,600	...
			Pay of Officers—Voted ...	...	...	...	5,600	...
	40	40	Executive subordinates	58,400			59,644	
	253	253	Constabulary	60,036			60,300	
			Special pay	300			300	
			Deduct—Probable savings	—3,500			—3,500	
			Police Force ...	1,15,236	58,000	1,16,000	1,16,744	1,15,478
	7	7	Clerks	5,814			5,796	
	1	1	Servant	120			120	
	1	1	Probationer	240			240	
			Clerical Establishment ...	6,174	3,078	6,156	6,156	5,743
			TRAVELLING ALLOWANCE	*700*	*400*		*700*	*598*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Other allowances	...	—		...	*400*
			Allowances—Charged ...	*700*	*400*	*800*	*700*	*998*
			TRAVELLING ALLOWANCE	8,000	4,000		7,500	8,145
			REWARDS	800	400		800	800
			Grain compensation allowance	...	...		...	...
			Other allowances	1,130	545		1,130	940
			Railway warrants	10	5		10	...
			Allowances—Voted ...	9,940	4,950	9,900	9,440	9,885
			Contract contingencies	3,016			3,300	
			Furniture maintenance	250			200	
			Contingencies—Contract ...	3,266	1,600	3,200	3,500	3,488
			GRANTS TO ATHLETIC CLUBS	50			50	
			Rents, rates and taxes	20,983			21,750	
			Rent of telephone lines	1,000			1,064	
			Miscellaneous contingencies (non-contract) ...	4,800			5,000	
			Purchase of Bicycles	70			...	
			Purchase of typewriter and duplicator ...	...			...	
			Arms and accoutrements	25			50	
			Purchase of tents	...			...	
			Deduct—Probable savings	—750			—1,000	
			Contingencies—Non-contract ...	26,178	13,089	30,600	26,914	22,412
			Deduct—Recoveries from the Railway Board on account of "Order" police.	—57,105	...	...	...	...
			Establishment, etc., charges payable to other Governments.	4,000	2,000	4,000	4,340	3,658
			TOTAL ... Voted ...	1,07,689	82,717	1,69,856	1,72,694	1,60,664
			TOTAL ... *Charged* ...	*14,500*	*7,730*	*15,459*	*14,782*	*13,803*
			TOTAL—E. I. R. POLICE ...	**1,22,189**	**90,447**	**1,85,315**	**1,87,476**	**1,74,467**

29.—POLICE—RAILWAY POLICE—*conctd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL AND NORTH-WESTERN RAILWAY POLICE.	*1*	*1*	*Assistant Superintendent 1(525)*	*6,400*			*6,557*	
			Special pay 1(100)	*1,200*			*1,200*	
			Overseas pay	...			...	
			Pay of Officers—*Charged* ...	*7,600*	*3,392*	*6,784*	*7,757*	8,5[illegible]
			Deputy Superintendent					
			Pay of Officers—Voted ...	...	...		...	...
	25	25	Executive Subordinates	37,000			37,414	
	188	191	Constabulary	45,708			44,688	
			Deduct— Probable savings	—1,000			—1,000	
			Police Force ...	81,708	41,000	82,000	81,102	81,67[illegible]
	6	7	Clerks	6,774			6,300	
	1	1	Servant	120			120	
	...	1	Probationer	240			...	
			Clerical Establishment ...	7,134	3,550	7,100	6,420	6,5[illegible]
			TRAVELLING ALLOWANCE	*700*	*350*		*700*	8[illegible]
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*1,100*	...		...	3,3[illegible]
			Other allowances	...	...		...	6[illegible]
			Allowances—*Charged* ...	*1,800*	*350*	*700*	*700*	4,2[illegible]
			TRAVELLING ALLOWANCE	5,000	2,525		5,000	5,5[illegible]
			REWARDS	340	170		340	3[illegible]
			Railway warrants	132	60		160	[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	220	110		230	1[illegible]
			Allowances—Voted ...	5,692	2,865	5,730	5,730	6,3[illegible]
			Contract contingencies	1,900			1,800	
			Furniture maintenance	200			200	
			Contingencies—Contract ...	2,100	1,000	2,000	2,000	2,0[illegible]
			GRANTS TO ATHLETIC CLUBS	90			90	
			Rents, rates and taxes	11,837			11,250	
			Purchase of tents	556			227	
			Miscellaneous contingencies (non-contract) ...	3,000			3,000	
			Arms and accoutrements	50			50	
			Purchase of typewriters	...			575	
			Purchase of bicycles	70			...	
			Deduct—Probable savings	—500			—500	
			Contingencies—Non-contract ...	15,103	7,951	15,902	14,692	14,5[illegible]
			Deduct—Recoveries from the Railway Board on account of cost of "Order" police.	—49,584	...	...	...	...
			TOTAL ... Voted ...	62,153	56,366	1,12,732	1,09,944	1,10,9[illegible]
			TOTAL ... *Charged* ...	*9,400*	*3,742*	*7,484*	*8,457*	*13,[illegible]*
			TOTAL—B. & N.-W. RAILWAY POLICE ...	**71,553**	**60,108**	**1,20,216**	**1,18,401**	**1,24,2[illegible]**

29.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT.

SUB-HEADS. **	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
CRIMINAL INVESTIGATION DEPARTMENT.*	*1*	*1*	*Deputy Inspector-General of Crimes 1(2,150)*	*25,800*			*23,524*	
	2	*2*	*Assistants to Deputy Inspector-General of Crimes 1(1,100), 1(1,000).*	*25,632*			*24,482*	
			Temporary Assistant Superintendent of Police	...			...	
			Special pay 1(200), 1(100)	*3,600*			*3,600*	
			Pay of Officers—*Charged* ...	*55,032*	*26,410*	*52,819*	*51,606*	*51,155*
	3	3	Deputy Superintendents 2(460), 1(380) ...	15,960			15,153	
			Special pay 3(75)	2,700			2,700	
			Pay of Officers—Voted ...	18,660	9,758	19,516	17,853	17,060
	4	5	Reporters	12,300			11,800	
			Special pay	3,600			3,600	
	70	70	Executive subordinates	1,10,640			1,09,620	
	77	77	Constabulary	21,024			20,912	
			Temporary force	...			...	
			Special pay	37,644			37,584	
			Deduct—Probable savings	−4,500			−4,500	
			Police Force ...	1,80,708	89,915	1,79,829	1,79,016	1,91,470
			Carried over ...	2,54,400	1,26,083	2,52,164	2,48,475	2,59,685

* There are no sub-heads under this minor head.

29.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	2,54,400	1,26,083	2,52,164	2,48,475	2,59,6[illegible]
CRIMINAL INVESTIGATION DEPARTMENT—*concld.*	24	26	Clerks	37,900			33,224	
			Leave salary	...			...	
			Personal pay	360			360	
	2	2	Servants	336			336	
			Temporary Establishment	...			...	
			Officiating pay	420			...	
			Clerical Establishment ...	39,016	19,500	37,000	33,920	37,08[illegible]
			TRAVELLING ALLOWANCE	*3,500*	*1,250*		*3,000*	*2,2[illegible]*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*1,000*	*1,000*		...	...
			Separation of Orissa	...	...		...	*53[illegible]*
			Other allowances	...	...		...	...
			Allowances—*Charged* ...	*4,500*	*2,250*	*6,070*	*3,000*	*2,73[illegible]*
			TRAVELLING ALLOWANCE	27,000	13,000		27,188	25,07[illegible]
			REWARDS FOR MERITORIOUS WORK	1,900	1,000		1,900	36[illegible]
			Railway warrants	4,000	2,000		3,900	4,17[illegible]
			Allowance of temporary force	...	...		...	...
			Grain compensation allowance	...	...		...	...
			Other allowances	21,240	10,500		22,164	23,18[illegible]
			Allowances—Voted ...	54,140	26,500	53,000	55,152	52,9[illegible]
			Contract contingencies	9,000			8,000	
			Furniture maintenance	150			150	
			Contingencies—Contract ...	9,150	4,075	8,150	8,150	9,[illegible]
			COST ON ACCOUNT OF FRAUDULENT CIVIL SUITS	300			500	
			SECRET SERVICE MONEY	11,000			11,000	
			Rents, rates and taxes	860			750	
			Rent of telephone lines	1,728			1,728	
			Miscellaneous contingencies (non-contract) ...	2,725			2,500	
			Contingencies for temporary force	...			...	
			Purchase of bicycles	140			70	
			Purchase of typewriters	765			770	
			Grants to Athletic Clubs	90			90	
			Purchase of Arms and Accoutrements ...	200			180	
			Contingencies—Non-contract ...	17,808	9,794	19,588	17,588	16,[illegible]
			TOTAL ... Voted ...	3,19,482	1,59,542	3,17,083	3,11,679	3,24,[illegible]
			TOTAL ... Charged ...	*59,532*	*28,660*	*58,889*	*54,606*	*53,[illegible]*
			TOTAL—CRIMINAL INVESTIGATION DEPARTMENT	**3,79,014**	**1,88,202**	**3,75,972**	**3,66,285**	**3,77,[illegible]**

MAJOR HEAD—30.—PORTS AND PILOTAGE.

(B.—OTHER PORTS.)

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			PILOTAGE AND PILOT ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.
			Balasore—					
Pay of Establishment—Voted.	1	1	Pilot	...	...	...	...	...
			Survey of Inland Steam Vessels	...	...	...	...	...
			TOTAL 30.—PORTS AND PILOTAGE.	...	...	...	...	2,788

GRANT No. 11.

MAJOR HEAD—36.—SCIENTIFIC DEPARTMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of scientific Departments.

Rs. 30,375.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
ARCHÆOLOGICAL DEPARTMENT*	Voted ...	...	...	...	...	...
DONATION TO SCIENTIFIC SOCIETIES AND INSTITUTES*	Voted	5,533	2,441	4,883	4,883	5,415
MUSEUMS						
A.—MUSEUM.						
Pay of Officers	Voted ...	3,160	1,846	3,693	6,000	6,401
Pay of Establishment	...	8,380	4,082	8,164	8,024	7,373
Allowances	Voted ...	700	225	450	450	1,150
Contingencies—Non-contract	...	11,152	5,476	12,732	12,732	10,445
Deduct—Amount recoverable from Orissa ...	...	...	...	—280	...	...
TOTAL A	Voted ...	23,392	11,629	24,759	27,206	25,369
B.—ETHNOLOGICAL GRANT	Voted ...	1,450	1,450	2,900	2,900	2,900
TOTAL—MUSEUMS	Voted ...	24,842	13,079	27,659	30,106	28,269
TOTAL—36.—SCIENTIFIC DEPARTMENTS—Voted		(a) 30,375	15,520	32,542	34,989	33,714

*These minor heads are primary units of appropriation.

(a) This amount represents the amount of this grant.

36.—SCIENTIFIC DEPARTMENTS—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units. SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	[illegible]
MUSEUM ...	1	1	Curator 1(260)	3,160			6,000	
			Pay of Officers—Voted ...	3,160	1,846	3,693	6,000	[illegible]
	16	17	Establishment	8,380			8,024	
			Temporary establishment	...			...	
			Pay of Establishment ...	8,380	4,082	8,164	8,024	[illegible]
			TRAVELLING ALLOWANCE	600	200		400	[illegible]
			Other allowances	100	25		50	[illegible]
			Allowances—Voted ...	700	225	450	450	[illegible]
			Contingencies	7,040			6,000	
			Honorarium for preparing a catalogue of the Archæological section and typing charges.	...			1,120	
			Purchase of antiquities, etc.	1,500			3,000	
			Rents, rates and taxes	2,612			2,612	
			Contingencies—Non-contract ...	11,152	5,476	12,732	12,732	[illegible]
			Deduct—Amount recoverable from Orissa ...	...	...	—280	...	
			TOTAL—MUSEUM ...	23,392	11,629	24,759	27,206	[illegible]
ETHNOLOGICAL GRANT.			**Ethnological Grant** ...	1,450	1,450	2,900	2,900	[illegible]
			TOTAL—MUSEUM ...	**24,842**	**13,079**	**27,659**	**30,106**	[illegible]

GRANT No. 12.

MAJOR HEAD—37.—EDUCATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Education—

Rs. 69,08,887.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
A—UNIVERSITY.		Rs.	Rs.	Rs.	Rs.	Rs.
GRANTS TO UNIVERSITY.						
RECURRING	Voted ...	**20,400**	**9,800**	**19,100**	**18,600**	**20,600**
NON-RECURRING	Voted ...	**500**	...	...	...	...
GOVERNMENT ARTS COLLEGES.						
Pay of Officers	*Charged* ...	*88,634*	*44,317*	*92,900*	*90,829*	*1,27,814*
Pay of Officers	Voted ...	4,87,703	2,43,852	4,80,000	4,83,103	6,55,336
Pay of Establishment	... ...	52,218	26,109	52,000	52,444	72,816
Allowances...	*Charged* ...	*1,000*	*500*	*3,000*	*1,000*	*3,022*
Allowances	Voted ...	1,620	810	2,100	1,620	5,441
Contingencies—Non-contract	... ...	77,332	38,666	78,000	77,863	1,03,013
Contingencies—Contract	... ...	25,088	12,544	24,602	24,602	33,892
TOTAL—GOVERNMENT ARTS COLLEGES	Voted ...	**6,43,961**	**3,21,981**	**6,36,702**	**6,39,632**	**8,70,498**
	Charged ...	*89,634*	*44,817*	*95,900*	*91,829*	*1,30,836*
GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
RECURRING	Voted ...	**1,65,000**	**82,500**	**1,72,800**	**1,87,200**	**1,76,902**
NON-RECURRING	Voted ...	**29,021**	**8,010**	**24,052**	**24,052**	**22,689**
GOVERNMENT PROFESSIONAL COLLEGES.						
A—LAW COLLEGE (PATNA).						
Pay of Officers	Voted ...	37,185	18,593	34,000	40,885	40,942
Pay of Establishment	... ...	3,718	1,859	3,600	3,682	3,627
Allowances	Voted ...	...	...	...	...	...
Contingencies—Contract	... ...	1,500	750	1,500	1,500	1,497
Contingencies—Non-contract	... ...	4,899	2,455	4,500	4,447	3,866
TOTAL—A	Voted ...	**47,302**	**23,657**	**43,600**	**50,514**	**49,932**
B—TRAINING COLLEGES.						
Pay of Officers	*Charged* ...	*18,325*	*9,163*	*14,188*	*7,250*	*15,299*
Pay of Officers	Voted ...	27,850	13,925	26,100	28,157	35,852
Pay of Establishment	... ...	3,273	1,637	3,250	3,329	5,004
Allowances	*Charged* ...	*100*	*50*	*200*	*50*	*133*
Allowances	Voted ...	530	265	430	430	1,230
Contingencies—Contract	... ...	1,800	900	1,800	1,800	2,216
Contingencies—Non-contract	... ...	8,547	4,274	8,547	8,547	12,066
TOTAL—B	Voted ...	**42,000**	**21,001**	**40,127**	**42,263**	**56,368**
	Charged ...	*18,425*	*9,213*	*14,388*	*7,300*	*15,432*
TOTAL—A—UNIVERSITY ...	Voted ...	**9,48,184**	**4,66,949**	**9,36,381**	**9,62,261**	**11,96,989**
	Charged ...	*1,08,059*	*54,030*	*1,10,288*	*99,129*	*1,46,268*

37.—EDUCATION—*Contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
B.—SECONDARY.						
GOVERNMENT SECONDARY SCHOOLS.						
A.—FOR BOYS.						
Pay of Officers	*Charged* ...	*6,250*	*3,125*	*6,250*	*15,000*	*7,298*
Pay of Officers	Voted	1,20,789	60,395	1,20,000	1,18,959	1,29,9[illegible]
Pay of Establishment	...	4,78,248	2,39,087	4,86,000	4,92,564	5,81,7[illegible]
Allowances	*Charged* ...	*500*	*250*	...	*500*	*371*
Allowances	Voted	4,700	2,350	5,000	4,355	5,2[illegible]
Contingencies—Non-contract	...	82,262	38,631	80,000	85,117	88,5[illegible]
Deduct—Amount payable by the Central Government for the Pusa High school.		—2,670	...	—2,670	—7,300	—8,71[illegible]
Deduct ⅛ saving for the Pusa High School	...	...	...	...	—3,617	...
TOTAL—A ...	Voted ...	**6,83,329**	**3,40,463**	**6,88,330**	**6,90,078**	**7,95,866**
	Charged ...	*6,750*	*3,375*	*6,250*	*15,500*	*7,07[illegible]*
B.—FOR GIRLS.						
Pay of Officers	*Chaged* ...	...	...	...	...	...
Pay of Officers	Voted	7,725	3,863	7,800	8,708	18,72[illegible]
Pay of Establishment	...	31,700	15,710	31,200	31,242	64,4[illegible]
Allowances	*Charged* ...	...	...	...	...	...
Allowances	Voted	82	41	82	82	6[illegible]
Contingencies—Non-contract	...	29,754	14,674	29,000	28,587	49,3[illegible]
TOTAL—B ...	Voted ...	**69,261**	**34,288**	**68,082**	**68,619**	**1,33,17[illegible]**
	Charged ...	...	...	...	...	...
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.						
A.—EUROPEAN AND ANGLO-INDIAN SCHOOLS.						
Recurring	Voted	63,000	31,500		58,138	74,[illegible]
Non-recurring	Voted	5,000	2,500		5,000	10,[illegible]
Provident Fund for teachers in European schools ...	... ...	175	87		125	[illegible]
	TOTAL A.—Voted ...	**68,175**	**34,087**	**63,263**	**63,263**	**84,[illegible]**
B.—OTHER SCHOOLS (*i*).—RECURRING.						
Recurring	... ...	3,86,347	1,82,836		3,64,062	4,09,11[illegible]
Deduct—Probable Savings	... ...	—5,000	...		—5,000	...
TOTAL—(*i*) ...	Voted	**3,81,347**	**1,82,836**	**3,60,992**	**3,59,062**	**4,09,11[illegible]**
(*ii*).—NON-RECURRING.						
Annual grant for minor projects	...	23,300	18,250	56,300	56,300	56,4[illegible]
Grants for specific major projects	...	...	...	29,854	29,854	4,3[illegible]
TOTAL—(*ii*) ..	Voted ...	**23,300**	**18,250**	**86,154**	**86,154**	**60,7[illegible]**
C.—PROVIDENT FUND FOR TEACHERS IN AIDED SCHOOLS...		**10,000**	**5,000**	**14,000**	**8,500**	**12,5[illegible]**
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.						
RECURRING	Voted	**1,51,780**	75,490	**1,50,980**	**1,52,674**	**1,88,[illegible]**
NON-RECURRING	Voted	**1,600**	...	**1,600**	**1,600**	**1,[illegible]**
TOTAL—B—SECONDARY ...	Voted ...	**13,88,792**	**6,90,414**	**14,33,401**	**14,29,950**	**16,86,3[illegible]**
	Charged ...	*6,750*	*3,375*	*6,250*	*15,500*	*7,[illegible]*

37.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
C.—PRIMARY.		Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS.						
GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.						
Pay of Establishment	...	3,325	1,663	3,500	3,225	6,030
Allowances	Voted ...	...	...	...	...	...
Contingencies—Non-contract	...	1,542	771	1,600	1,542	1,695
TOTAL—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.	Voted ...	4,867	2,434	5,100	4,767	7,725
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.						
A—EUROPEAN AND ANGLO-INDIAN SCHOOLS.						
Recurring	Voted ...	14,000	7,000		12,866	25,036
Non-recurring	...	500	250		500	...
Provident Fund for teachers in European schools ...	...	...	...		...	...
TOTAL—A—Voted ...	...	14,500	7,250	13,366	13,366	25,036
B—OTHER SCHOOLS.						
Recurring	Voted ...	8,528	3,634	7,268	7,268	2,268
Non-recurring	Voted ...	2,400	1,200	2,400	2,400	2,050
TOTAL—B—VOTED	...	10,928	4,834	9,668	9,668	4,318
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.						
RECURRING	Voted ...	29,87,653	15,66,200	26,79,760	28,29,760	32,81,312
NON-RECURRING	Voted ...	57,000	57,000	45,300	1,02,300	1,46,711
TOTAL—C—PRIMARY ...	Voted ...	30,74,948	16,37,718	27,53,194	29,59,861	34,65,102
D—SPECIAL.						
GOVERNMENT SPECIAL SCHOOLS.						
A—TRAINING SCHOOLS FOR MASTERS.						
Pay of Officers	Voted ...	19,421	9,710	23,000	23,175	24,905
Pay of Establishment	...	74,870	37,426	76,000	75,999	92,165
Allowances	Voted ...	5,550	2,775	5,300	5,450	7,039
Contingencies—Contract	...	3,522	1,761	3,522	3,522	3,903
Contingencies—Non-contract	...	1,12,605	56,303	1,16,000	1,16,641	1,38,649
TOTAL—A	Voted ...	2,15,968	1,07,975	2,23,822	2,24,787	2,66,661
B—TRAINING SCHOOLS FOR MISTRESSES.						
Pay of Officers	*Charged* ...	...	...	...	...	...
Pay of Officers	Voted ...	5,790	2,895	5,530	3,360	4,570
Pay of Establishment	...	17,893	8,844	19,500	20,278	22,053
Allowances	*Charged* ...	...	...	...	...	...
Allowances	Voted ...	100	50	100	90	36
Contingencies—Contract	...	750	375	1,500	730	962
Contingencies—Non-contract	...	19,105	9,153	17,500	16,728	23,809
TOTAL—B	Voted ...	43,638	21,317	44,130	41,186	51,430
Carried over	...	2,59,606	1,29,292	2,67,952	2,65,973	3,18,091

37.—EDUCATION—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		2,59,606	1,29,292	2,67,952	2,65,973	3,18,09[illegible]
C.—REFORMATORY SCHOOL.						
Pay of Officers	*Charged* ...	*600*	*300*	*600*	*600*	58[illegible]
Pay of Officers	Voted ...	10,800	5,400	10,800	10,800	10,70[illegible]
Pay of Establishment	...	35,007	17,504	35,000	35,363	35,39[illegible]
Allowances	...	2,050	1,025	1,950	1,950	1,61[illegible]
Contingencies—Non-contract	...	34,591	17,295	35,000	35,251	32,31[illegible]
Deduct—Recoveries from other provinces ...	...	—28,297	...	—31,075	—29,765	—27,6[illegible]
TOTAL—C ...	Voted	**54,151**	**41,224**	**51,675**	**53,599**	**52,4[illegible]**
	Charged ...	*600*	*300*	*600*	*600*	58[illegible]
D.—OTHER SCHOOLS.						
Pay of Establishment	...	41,260	20,627	40,800	40,411	54,76[illegible]
Allowances	Voted ...	450	225	400	400	77[illegible]
Contingencies—Non-contract	...	6,243	3,122	8,250	6,087	11,85[illegible]
TOTAL—D	Voted ...	**47,953**	**23,974**	**49,450**	**46,898**	**67,40[illegible]**
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.						
RECURRING	Voted ...	**83,299**	**41,000**	**79,723**	**76,946**	**95,6[illegible]**
NON-RECURRING	Voted ...	**2,300**	**1,000**	**2,475**	**2,000**	**2[illegible]**
TOTAL—D—SPECIAL ...	Voted ...	**4,47,309**	**2,36,490**	**4,51,275**	**4,45,416**	**5,33,[illegible]**
	Charged ...	*600*	*300*	*600*	*600*	5[illegible]
E.—GENERAL.						
DIRECTION.						
Pay of Officers	*Charged* ...	*51,914*	*25,952*	*50,036*	*49,200*	66,3[illegible]
Pay of Officers	Voted ...	15,512	7,756	9,200	13,160	7,57[illegible]
Pay of Establishment	...	52,460	26,230	52,750	52,826	55,90[illegible]
Allowances	*Charged* ...	*3,874*	*1,937*	*2,500*	*2,500*	5,0[illegible]
Allowances	Voted ...	3,600	1,800	3,600	3,600	2,9[illegible]
Contingencies—Contract	...	3,800	1,900	3,800	3,800	4,3[illegible]
Contingencies—Non-contract	...	2,170	1,085	2,485	2,485	2,3[illegible]
TOTAL—DIRECTION ...	Voted ...	**77,542**	**38,771**	**71,835**	**75,871**	**73,8[illegible]**
	Charged ...	*55,788*	*27,889*	*52,536*	*51,700*	*71,[illegible]*
INSPECTION.						
A—EUROPEAN AND ANGLO-INDIAN SCHOOLS.						
Pay of Officers	*Charged* ...	*1,800*	*900*	*1,800*	*1,800*	*1,9[illegible]*
Pay of Establishment	...	621	310	609	609	60[illegible]
Allowances	*Charged* ...	*350*	*175*	*360*	*360*	[illegible]
Allowances	Voted ...	107	50	150	381	[illegible]
Contingencies—Contract	...	275	137	250	250	[illegible]
Contingencies—Non-contract	...	...	...	...	...	...
Contribution payable to the Inter-provincial Board for European and Anglo-Indian education.	...	1,104	552	1,104	1,104	...
Deduct—Recovery from Orissa	...	—203	..	—203	—203	...
TOTAL ...	Voted ...	**1,904**	**1,049**	**1,910**	**2,141**	[illegible]
	Charged ...	*2,150*	*1,075*	*2,160*	*2,160*	*2,[illegible]*
Carried over	Voted ...	1,904	1,049	1,910	2,141	[illegible]
	Charged ...	*2,150*	*1,075*	*2,160*	*2,160*	*2,[illegible]*

37.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	Voted ...	1,904	1,049	1,910	2,141	914
	Charged ...	*2,150*	*1,075*	*2,160*	*2,160*	*2,200*
B.—OTHER SCHOOLS.						
Pay of Officers	*Charged* ...	*15,326*	*7,663*	*15,000*	*15,000*	*15,502*
Pay of Officers	Voted ...	1,26,950	63,475	1,29,000	1,24,080	1,57,237
Pay of Establishment	... ...	4,00,402	2,00,146	3,99,000	3,96,762	4,87,398
Allowances	*Charged* ...	*2,000*	*1,000*	*2,000*	*2,000*	*3,057*
Allowances	Voted ...	1,26,511	63,255	1,26,000	1,23,550	1,55,012
Contingencies—Contract	... ...	23,525	11,763	22,900	23,700	27,486
Contingencies—Non-contract	... ...	26,777	13,389	26,000	26,327	25,718
TOTAL—B ...	Voted ...	7,04,165	3,52,028	7,02,900	6,94,419	8,52,851
	Charged ...	*17,326*	*8,663*	*17,000*	*17,000*	*18,559*
TOTAL—INSPECTION ...	Voted ...	7,06,069	3,53,077	7,04,810	6,96,560	8,53,765
	Charged ...	*19,476*	*9,738*	*19,160*	*19,160*	*20,759*
SCHOLARSHIPS.						
A—EUROPEAN AND ANGLO-INDIAN SCHOOLS.						
In Arts Colleges	...	1,260	400	1,260	1,260	1,600
In Professional Colleges	...	1,200	400	1,200	1,200	1,335
In Secondary (European and Anglo-Indian) Schools ...	...	9,180	3,850	9,180	9,180	6,672
In Primary Schools	...	288	100	270	288	502
In Special Schools	...	720	300	720	720	720
Deduct—Probable savings	...	—2,530	...	—2,530	—2,530	...
TOTAL—A ...		10,118	5,050	10,100	10,118	10,829
B—OTHER SCHOOLS AND COLLEGES.						
In Arts Colleges	...	44,100	20,800	40,500	39,350	44,737
In Professional Colleges	...	480	200	900	480	942
In Secondary schools	...	65,652	30,800	58,980	64,130	72,401
In Primary schools	...	200	100	24	1,200	12
In Special schools	...	2,368	1,000	2,596	2,596	1,784
State Scholarships payable in India	...	660	...	...	...	...
Scholarships for Harijans	...	2,000	...	...	...	...
Deduct—Probable Savings	...	—9,000	...	...	—7,000	...
TOTAL—B	...	1,06,460	52,900	1,03,000	1,00,756	1,19,876
TOTAL—SCHOLARSHIPS—Voted ...	...	1,16,578	57,950	1,13,100	1,10,874	1,30,705

37.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS—					
A—SCHOOL EXAMINATION BOARD, ETC.—					
Pay of Officers ... ... Voted ...	5,118	2,559	5,240	4,386	[illegible]
Pay of Establishment	4,572	2,286	4,542	4,542	[illegible]
Allowances ... ... Voted ...	3,200	1,600	4,000	2,000	[illegible]
Contingencies—Contract	840	420	790	760	[illegible]
Contingencies—Non-contract	30	15	100	30	[illegible]
Fees to selected Members of Text-Book Committee and to expert reviewers of text-books.	1,600	800	1,292	900	[illegible]
TOTAL—A—VOTED ...	**15,360**	**7,680**	**15,964**	**12,618**	[illegible]
B—SANSKRIT ASSOCIATION, ETC.—					
Pay of Establishment	5,421	2,710	5,350	5,369	[illegible]
Allowances ... ... Voted ...	2,700	1,350	2,700	2,700	[illegible]
Contingencies—Non-contract	1,500	750	1,500	1,500	[illegible]
TOTAL—B—VOTED ...	**9,621**	**4,810**	**9,550**	**9,569**	[illegible]
C—ORIENTAL PUBLIC LIBRARY—					
Pay of Officers ... ... Voted ...	...	...	...	...	...
Pay of Establishment	5,040	2,520	5,040	5,040	[illegible]
Allowances ... ... Voted ...	...	...	...	...	...
Contingencies—Non-contract	4,709	2,354	4,700	4,709	[illegible]
TOTAL—C—VOTED ...	**9,749**	**4,874**	**9,740**	**9,749**	[illegible]
GRANTS FOR ENCOURAGEMENT OF LITERATURE	1,200	600	1,200	1,200	[illegible]
REMUNERATION TO EXAMINERS	37,750	19,500	39,000	37,800	[illegible]
OTHER EXAMINATION CHARGES	17,000	8,500	20,000	16,800	[illegible]
REWARDS AND STIPENDS TO SANSKRIT TEACHERS AND TOLS AND MAULAVI FAZILS	...	...	...	...	[illegible]
MISCELLANEOUS CHARGES	5,375	2,687	7,875	2,875	[illegible]
MISCELLANEOUS CHARGES—EUROPEAN AND ANGLO-INDIAN SCHOOLS	300	150	300	...	[illegible]
REMUNERATION TO REVIEWERS OF BOOKS PUBLISHED IN THE PROVINCE	100	50	100	50	[illegible]
ALLOWANCE TO MEDICAL OFFICERS FOR ATTENDING HOSTELS AND EDUCATIONAL INSTITUTIONS	9,280	4,640	9,280	9,280	[illegible]
GRANTS FOR ZENANA EDUCATION	12,800	6,400	12,800	12,800	[illegible]
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES ...	...	...	...	...	[illegible]
GRANT TO THE PROVINCIAL BOY SCOUTS ASSOCIATION ...	6,000	4,000	8,000	8,000	[illegible]
GRANT TO THE PROVINCIAL SEVA SAMITI	750	...	...	...	[illegible]
GRANT TO THE PROVINCIAL HINDI SAHITYA SAMMELAN ...	2,500	...	...	...	[illegible]
GRANT TO THE GIRL GUIDES ASSOCIATION	1,200	600	1,200	1,200	[illegible]
TOTAL—MISCELLANEOUS ...	**1,28,985**	**64,491**	**1,35,009**	**1,21,941**	[illegible]
TOTAL—E—GENERAL Voted ...	**10,29,174**	**5,14,289**	**10,24,754**	**10,05,246**	[illegible]
TOTAL—E—GENERAL *Charged on revenue*	*75,264*	*37,627*	*71,696*	*70,860*	[illegible]

37.—EDUCATION—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
F—CHARGES IN ENGLAND.		Rs.	Rs.	Rs.	Rs.	Rs.
A—SECRETARY OF STATE ...	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
B—HIGH COMMISSIONER—						
Leave salaries and deputation pay	Voted ...	17,680	8,840	3,640	13,960	2,185
	Charged ...	*13,360*	*6,680*	*33,880*	*19,360*	*53,753*
Sterling overseas pay	Voted ...	...	...	...	...	...
	Charged ...	*18,560*	*9,280*	*16,800*	*22,800*	*21,855*
Scholarships	Voted ...	2,800	...	...	...	...
	Charged ...	...	...	...	...	...
Other charges	Voted ...	...	...	...	...	...
	Charged ...	*120*	*60*	*80*	...	...
TOTAL B—HIGH COMMISSIONER ...	Voted ...	**20,480**	**8,840**	**3,640**	**13,960**	**2,185**
	Charged ...	*32,040*	*16,020*	*50,760*	*42,160*	*75,608*
TOTAL F—CHARGES IN ENGLAND ...	Voted ...	**20,480**	**8,840**	**3,640**	**13,960**	**2,185**
	Charged ...	*32,040*	*16,020*	*50,760*	*42,160*	*75,608*
LOSS OR GAIN BY EXCHANGE ...	Voted ...	...	...	...	...	**—11**
	Charged ...	...	...	...	...	*—391*
WORKS—	Voted ...	...	...	...	...	**9,000**
RESERVE AT THE DISPOSAL OF GOVERNMENT	Voted ...	...	...	...	...	...
TOTAL ...	Voted ...	(a) **69,08,887**	**35,54,700**	**66,02,645**	**68,16,694**	**80,97,503**
TOTAL ...	*Charged* ...	*2,22,713*	*1,11,352*	*2,39,594*	*2,28,249*	*3,21,893*
TOTAL—37.—EDUCATION		**71,31,600**	**36,66,052**	**68,42,239**	**70,44,943**	**84,19,396**
ANGUL		...	...	...	...	*1,01,857*
GRAND TOTAL ...		(b) **71,31,600**	**36,66,052**	**68,42,239**	**70,44,943**	**85,21,253**

(a) This figure represents the amount of this grant.
(b) This figure is the total figure in the general abstract at page 9.

37.—EDUCATION—A—UNIVERSITY.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT ARTS COLLEGES.†	6	6	*Principals, Professors and other teaching staff, 1(1,500), 1(1,300), 4(1,250).*	*93,934*			*93,229*	
			Overseas pay, 1(300)	*3,600*			*7,200*	
			Special pay, 3(150)	*6,100*			*5,400*	
			TOTAL ...	*1,03,634*			*1,05,829*	
			Deduct—*Probable savings*	*—15,000*			*—15,000*	
			Pay of Officers—Charged ...	*88,634*	*44,317*	*92,900*	*90,829*	*1,27,[illegible]*
	68	68	Principals, Professors and other teaching staff, 1(1,400), 1(1,250), 1(1,100), 2(900), 2(850), 2(800), 3(760), 3(720), 3(680), 1(640), 4(600), 1(550), 1(520), 4(500), 1(480), 3(450), 1(440), 7(410), 6(370), 3(330), 1(320), 9(290), 1(280), 5(250), 2(240), special pay 2(30), 2(40), 2(50).	4,29,502			4,15,610	
			Officers appointed to act in place of Charged on revenue officers on leave or deputation.	3,000			3,000	
			Special pay for hostel superintendents ...	6,990			7,620	
	25	25	Lecturers and Assistant Lecturers, 6(250), 2(240), 4(230), 1(200), 1(172), 1(158), 3(151), 7(144).	59,211			68,873	
			Deduct—Probable savings	—11,000			—12,000	
			Pay of Officers—Voted ...	4,87,703	2,43,852	4,80,000	4,83,103	6,55,[illegible]
			Carried over ...	5,76,337	2,88,169	5,72,900	5,73,932	7,83,[illegible]

† There are no sub-heads under this minor head.

37.—EDUCATION—A—UNIVERSITY—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	5,76,337	2,88,169	5,72,900	5,73,932	7,83,150
GOVERNMENT ARTS COLLEGES—*contd.*	17	17	Teachers, laboratory assistants, etc. ...	20,275			19,687	
			Shorthand pay	1,080			1,080	
			Special pay for Hostel Superintendent ...	300			300	
	9	9	Mechanics	4,701			4,635	
	18	18	Clerks and librarians	15,030			15,870	
			Special pay for librarian	...			...	
	80	80	Servants	10,832			10,872	
			Temporary establishment	...			...	
			Deduct —Probable savings	...			...	
			Pay of Establishment ...	52,218	26,109	52,000	52,444	72,816
			TRAVELLING ALLOWANCE	*1,000*	*500*		*1,000*	*3,022*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Other allowances	...	...		...	...
			Allowances—Charged ...	*1,000*	*500*	*3,000*	*1,000*	*3,022*
			TRAVELLING ALLOWANCE	1,500	750		1,500	5,081
			Cost of passages, etc.	...	...		...	...
			Other allowances	120	60		120	360
			Allowances—Voted ...	1,620	810	2,100	1,620	5,441
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	3,367			3,310	
			PURCHASE OF APPARATUS AND INSTRUMENTS AND CHEMICALS.	30,591			30,641	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	13,250			14,508	
			Customs duty on imported stores	5,723			4,438	
			Freight on European stores	2,498			2,959	
			Miscellaneous contingencies (non-contract) ...	2,282			2,282	
			Purchase of bicycles	80			80	
			Carried over ...	6,31,175	3,15,588	6,30,000	6,28,996	8,64,429
				57,791			58,218	

37.—EDUCATION—A—UNIVERSITY—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs	Rs.
			Brought forward ...	6,31,175	3,15,588	6,30,000	6,28,996	8,64,4[illegible]
				57,791			58,218	
GOVERNMENT ARTS COLLEGES—*concld.*			Rents, rates and taxes	19,091			19,195	
			Purchase of typewriters	450			450	
			Contingencies—Non-contract ...	77,332	38,666	78,000	77,863	1,08,[illegible]
			Contract contingencies	16,938			16,938	
			Furniture maintenance	1,650			1,600	
			Laboratory contingencies	6,500			6,064	
			Contingencies—Contract ...	25,088	12,544	24,602	24,602	33,5[illegible]
			TOTAL ... Voted ...	6,43,961	3,21,981	6,36,702	6,39,632	8,70,4[illegible]
			TOTAL ... Charged ...	*89,634*	*44,817*	*95,900*	*91,829*	*1,30,5[illegible]*
			TOTAL—GOVERNMENT ARTS COLLEGES ...	**7,33,595**	**3,66,798**	**7,32,602**	**7,31,461**	**10,01,3[illegible]**
			GOVERNMENT PROFESSIONAL COLLEGES.					
			LAW COLLEGE (PATNA).					
	11	10	Principal and Lecturers 1(975), 1(600), 8(200) ...	36,525			40,225	
			Special pay to Hostel Superintendents ...	660			660	
			Deduct—Probable savings	...			...	
			Pay of Officers—Voted ...	37,185	18,593	34,000	40,885	40,9[illegible]
	4	4	Clerks	2,758			2,722	
	8	8	Servants	960			960	
			Pay of Establishment	3,718	1,859	3,600	3,682	3,[illegible]
			TRAVELLING ALLOWANCE					
			Grain compensation allowance					
			Allowances—Voted ..	...	...	...	...	...
			Contract contingencies	1,350			1,350	
			Furniture maintenance	150			150	
			Contingencies—Contract ...	1,500	750	1,500	1,500	1,4[illegible]
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	1,070			870	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	508			508	
			Purchase of typewriter	...			...	
			Rents, rates and taxes	2,795			2,795	
			Miscellaneous contingencies (non-contract) ...	276			24	
			Boarding charges	250			250	
			Contingencies—Non-contract ...	4,899	2,455	4,500	4,447	3,8[illegible]
			TOTAL—LAW COLLEGE ...	47,302	23,657	43,600	50,514	49,9[illegible]

37.—EDUCATION—A—UNIVERSITY—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			GOVERNMENT PROFESSIONAL COLLEGES—*concld.*					
TRAINING COLLEGES.	1	1	*Principals 1(1,650)*	*19,825*			*18,000*	
			Special pay 1(250)	*3,000*			*3,000*	
			Deduct—*Probable savings*	*—4,500*			*—13,750*	
			Pay of Officers—*Charged* ...	*18,325*	*9,163*	*14,188*	*7,250*	*15,299*
	5	5	Principals, Professors, etc. 1(640), 1(560), 1(370), 1(280), 1(230)	25,750			25,240	
			Special pay	700			1,250	
			Officers appointed to act in place of charged on revenue officers on leave.	1,400			1,667	
			Deduct—Probable savings	...			...	
			Pay of Officers—Voted ...	27,850	13,925	26,100	28,157	35,852
	1	1	Teacher	1,429			1,380	
	2	2	Clerks	1,028			1,133	
	6	6	Servants	816			816	
			Pay of Establishment ...	3,273	1,637	3,250	3,329	5,004
			TRAVELLING ALLOWANCE	*100*	*50*		*50*	*133*
			Cost of passages granted under Superior Civil Services Rules, 1924.	...	...			
			Allowances—*Charged* ...	*100*	*50*	*200*	*50*	*133*
			TRAVELLING ALLOWANCE	300	150		200	745
			Grain compensation allowance	...	...		...	...
			Other allowances	230	115		230	485
			Cost of passages	...	...		...	
			Allowances—Voted ...	530	265	430	430	1,230
			Contract contingencies	1,750			1,750	
			Furniture maintenance	50			50	
			Contingencies—Contract ...	1,800	900	1,800	1,800	2,216
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	206			206	
			PURCHASE OF APPARATUS AND INSTRUMENTS ...	248			248	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	620			620	
			Rents, rates and taxes	2,343			2,343	
			Miscellaneous contingencies (non-contract) ...	780			780	
			Stipends to pupil-teachers	4,100			4,100	
			Boarding charges	250			250	
			Contingencies—Non-contract ...	8,547	4,274	8,547	8,547	12,066
			TOTAL ... Voted ...	42,000	21,001	40,127	42,263	56,368
			TOTAL ... Charged ...	*18,425*	*9,213*	*14,388*	*7,300*	*15,432*
			TOTAL—TRAINING COLLEGES	**60,425**	**30,214**	**54,515**	**49,563**	**71,800**
			TOTAL—GOVERNMENT PROFESSIONAL COLLEGES	**1,07,727**	**53,871**	**98,115**	**1,00,077**	**1,21,732**

37.—EDUCATION—B—SECONDARY.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SECONDARY SCHOOLS FOR BOYS.	*1*	*1*	*Master (gazetted) 1(1,250)*	*15,000*			*15,000*	
			Deduct—*Probable savings*	*—8,750*			...	
			Pay of Officers—Charged ...	*6,250*	*3,125*	*6,250*	*15,000*	[illegible]
	26	28	Masters 1(640), 1(550), 3(500), 1(450), 2(410), 4(370), 2(330), 3(290), 2(280), 3(250), 1(240), 1(225), 1(158), 3(144).	1,15,209			1,17,459	
			Officers appointed to act in place of charged on revenue officers.	4,080			...	
			Leave salaries	1,500			1,500	
			Deduct—Probable savings ...	...			...	
			Pay of Officers—Voted ...	1,20,789	60,395	1,20,000	1,18,959	[illegible]
	437	412	Teachers (non-gazetted)...	4,49,602			4,64,868	
	20	19	Clerks	10,286			10,760	
	80	76	Servants	9,120			9,480	
			Temporary establishment	2,930			1,320	
			Special pay to hostel superintendents ...	11,880			12,545	
			Special pay for librarians in Government high schools.	2,160			2,280	
			Deduct—Probable savings	—7,730			—8,689	
			Pay of Establishment ...	4,78,248	2,39,087	4,86,000	4,92,564	[illegible]
			TRAVELLING ALLOWANCE	*500*	*250*	...	*500*	[illegible]
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...	...		
			Allowances—Charged ...	*500*	*250*	...	*500*	[illegible]
			TRAVELLING ALLOWANCE	3,500	1,750		3,150	[illegible]
			Grain compensation allowance	...	...		...	...
			Other allowances	1,200	600		1,205	[illegible]
			Allowances—Voted ...	4,700	2,350	5,000	4,355	[illegible]
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	4,810			5,010	
			PURCHASE OF APPARATUS AND INSTRUMENTS ...	3,650			3,850	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON ROOM CHARGES.	9,465			9,865	
			Rents, rates and taxes	23,127			23,216	
			Miscellaneous contingencies (non-contract) ...	35,500			37,327	
			Purchase of bicycles	85			85	
			Purchase of typewriters	425			425	
			Petty construction and repairs	235			235	
			Boarding charges	7,965			8,700	
			Deduct—Probable savings	—3,000			—3,596	
			Contingencies—Non-contract ...	82,262	38,631	80,000	85,117	[illegible]
			Deduct—Contribution payable by Central Government for Pusa high school.	—2,670		—2,670	—7,300	[illegible]
			Deduct—One-sixth of the cost of Pusa High school.	...		...	—3,617	
			TOTAL ... Voted ...	6,83,329	3,40,463	6,88,330	6,90,078	[illegible]
			TOTAL ... Charged ..	*6,750*	*3,375*	*6,250*	*15,500*	[illegible]
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR BOYS.	**6,90,079**	**3,43,838**	**6,94,580**	**7,05,578**	[illegible]

37.—EDUCATION—B—SECONDARY—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.			*Masters and mistresses*					
			Overseas pay					
			Pay of Officers—Charged ...	...		...	...	...
	1	1	Masters and mistresses, 1(625)	7,725			8,708	
			Special pay	...			...	
			Officers appointed to act in place of charged-on-revenue officers on leave or deputation.	...			...	
			Deduct—Probable savings	...			...	
			Pay of Officers—Voted ...	7,725	3,863	7,800	8,708	18,723
	29	29	Teachers (non-gazetted)...	28,152			27,543	
	1	1	Clerks	720			720	
	6	6	Servants	720			720	
			Leave salary	800			1,000	
			Temporary establishment	1,068			1,020	
			Special pay for Hostel Superintendent ...	120			120	
			Special pay for librarians in Government high schools.	120			120	
			Deduct—Probable savings					
			Pay of Establishment ...	31,700	15,710	31,200	31,242	64,433
			TRAVELLING ALLOWANCE					
			Other allowances					
			Allowances—Charged ...	...	...	...	...	...
			TRAVELLING ALLOWANCE	50	25		50	302
			Grain compensation allowance	...	...			
			Other allowances	32	16		32	325
			Allowances—Voted ...	82	41	82	82	627
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	215			190	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON ROOM CHARGES.	454			262	
			PURCHASE OF APPARATUS AND INSTRUMENTS ...	...			...	
			Rents, rates and taxes	1,500			940	
			Miscellaneous contingencies (non-contract) ...	24,690			24,500	
			Stipends	675			675	
			Petty constructions and repairs	20			20	
			Boarding charges	2,200			2,000	
			Purchase of bicycle	...			...	
			Contingencies—Non-contract ...	29,754	14,674	29,000	28,587	49,395
			TOTAL ... Voted ...	69,261	34,288	68,082	68,619	1,33,178
			TOTAL ... Charged ...	...	...	...	...	...
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.	**69,261**	**34,288**	**68,082**	**68,619**	**1,33,178**

37.—EDUCATION—C—PRIMARY.

B-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	**Budget Estimate, 1937-38.**	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
VERNMENT RIMARY CHOOLS FOR IRLS.	12	12	Masters and pandits and special pay ...	2,925			2,925	
	2	2	Servants	240			240	
			Leave salaries	160			60	
			Temporary Establishment					
			Pay of Establishment ...	3,325	1,663	3,500	3,225	6,030
			TRAVELLING ALLOWANCE					
			Grain compensation allowance					
			Other allowances					
			Allowances—Voted ...	...	...	...	...	...
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.					
			Rents, rates and taxes					
			Miscellaneous contingencies (non-contract) ...	1,450			1,450	
			Petty construction and repairs	20			20	
			Stipends	72			72	
			Contingencies—Non-contract ...	1,542	771	1,600	1,542	1,695
			TOTAL—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS—Voted.	4,867	2,434	5,100	4,767	7,725

37.—EDUCATION—D—SPECIAL.

B-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
TRAINING CHOOLS FOR MASTERS.	4	4	Masters (gazetted) 1(720), 1(500), 1(330), 1(320)	23,421			23,175	
			Special pay for Hostel Superintendent ...	...			...	
			Deduct—Probable savings	—4,000			...	
			Pay of Officers—Voted ...	19,421	9,710	23,000	23,175	24,906
	100	94	Teachers (non-gazetted)	67,784			69,973	
	4	4	Clerks	2,106			2,146	
			Leave salaries	1,000			900	
	12	12	Servants	1,440			1,440	
			Special pay	3,540			3,540	
			Temporary establishment	...			...	
			Deduct—Probable savings	—1,000			—2,000	
			Pay of Establishment ...	74,870	37,426	76,000	75,999	92,165
			TRAVELLING ALLOWANCE	1,800	900		1,700	2,649
			Grain compensation allowance	...	...		...	...
			Other allowances	3,750	1,875		3,750	4,390
			Allowances—Voted ...	5,550	2,775	5,300	5,450	7,039
			Contract contingencies	3,312			3,312	
			Furniture maintenance	210			210	
			Contingencies—Contract ...	3,522	1,761	3,522	3,522	3,903
			Carried over ...	1,03,363	51,672	1,07,822	1,08,146	1,28,012

37.—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TRAINING SCHOOLS FOR MASTERS—*concld.*				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	1,03,363	51,672	1,07,822	1,08,146	1,28,012
			PURCHASE OF APPARATUS AND INSTRUMENTS AND CHEMICALS.	1,000			1,330	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	1,400			1,420	
			PRIZE, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	983			869	
			Rents, rates and taxes	7,102			7,126	
			Miscellaneous contingencies (non-contract) ...	4,652			4,900	
			Model allowance	400			400	
			Stipends to pupil-teachers	98,500			1,03,500	
			Boarding charges	2,168			2,096	
			Purchase of typewriter	400			...	
			Deduct—Probable savings	—4,000			—5,000	
			Contingencies—Non-contract ...	1,12,605	56,303	1,16,000	1,16,641	1,38,649
			TOTAL—TRAINING SCHOOLS FOR MASTERS.	2,15,968	1,07,975	2,23,822	2,24,787	2,66,661
TRAINING SCHOOLS FOR MISTRESSES.			*Masters and mistresses (gazetted).*					
			Overseas pay					
			Pay of Officers—Charged ...	...	...	...	...	...
	1	1	Masters and mistresses 1(380)	4,590			3,360	
			Special pay 1(100)	1,200			...	
			Pay of Officers—Voted ...	5,790	2,895	5,530	3,360	4,570
	11	11	Teachers (non-gazetted)	14,400			16,803	
	3	3	Clerks	1,793			1,775	
	7	7	Servants	840			840	
			Leave pay	500			500	
			Special pay	360			360	
			Pay of Establishment ...	17,893	8,844	19,500	20,278	22,053
			TRAVELLING ALLOWANCE					
			Cost of passages granted under the Superior Civil Services Rules, 1924.					
			Allowances—Charged ...	...	...	...	...	...
			Carried over ...	23,683	11,739	25,030	23,638	26,623

37.—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
TRAINING SCHOOLS FOR MISTRESSES—*concld.*			Brought forward	23,683	11,739	25,030	23,638	26,623
			TRAVELLING ALLOWANCE	100	50		90	36
			Grain compensation allowance	...	...		...	...
			Other allowances	...	...		...	...
			Allowances—Voted	100	50	100	90	36
			Contract contingencies	650			630	
			Furniture maintenance	100			100	
			Contingencies—Contract ...	750	375	1,500	730	962
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	198			198	
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	310			310	
			Rents, rates and taxes	2,735			2,758	
			Miscellaneous contingencies (non-contract) ...	2,762			2,762	
			Stipends to pupil-teachers	8,700			7,600	
			Boarding charges	5,400			5,100	
			Deduct—Probable savings	—1,000			—2,000	
			Contingencies—Non-contract ...	19,105	9,153	17,500	16,728	23,809
			TOTAL—TRAINING SCHOOLS FOR MISTRESSES.	**43,638**	**21,317**	**44,130**	**41,186**	*51,430*
REFORMATORY SCHOOL.			*Allowance to Civil Surgeon*	*600*			*600*	
			Pay of Officers—*Charged* ...	*600*	*300*	*600*	*600*	*598*
	1	1	Superintendent 1 (750)	9,000			9,000	
			Special pay 1 (150)	1,800			1,800	
			Pay of Officers—Voted ...	10,800	5,400	10,800	10,800	10,767
	1	1	Deputy Superintendent 1 (200)	2,400			2,400	
	1	1	Workshop Supervisor	1,555			1,495	
	7	7	Clerks and store-keepers	5,317			5,245	
	1	1	Master	528			516	
	3	3	Trade instructors	1,645			2,172	
			Special pay for typist	...			47	
			Carried over ...	11,400	5,700	11,400	11,400	11,359
				11,445			11,875	

37.—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
REFORMATORY SCHOOL—*contd.*			Brought forward ...	11,400	5,700	11,400	11,400	11,353
				11,445			11,875	
	30	30	Servants, escorts and guards	10,547			10,471	
	2	2	Compounders	735			723	
			Special pay of house-fathers 20(10) ...	2,400			2,400	
			Special pay for drill, gymnastics and games ...	180			180	
	1	1	Sub-Assistant Surgeon	1,620			1,620	
			Temporary establishment	8,080			8,094	
			Deduct—Probable savings	...			...	
			Pay of Establishment ...	35,007	17,504	35,000	35,363	35,390
			TRAVELLING ALLOWANCE	1,500	750		1,500	1,063
			Grain compensation allowance	...	...		...	
			Allowance to Sub-Inspector for supervision of *ex*-pupils.	250	125		150	
			Other allowances	300	150		300	547
			Allowances—Voted ...	2,050	1,025	1,950	1,950	1,610
			MATERIALS FOR PRIVATE WORK ...	9,000			9,000	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	400			400	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	82			82	
			Rations	12,000			12,000	
			Sick diet and extras for patients	1,000			700	
			Medicine and hospital equipments ...	1,400			1,400	
			Clothing and bedding of prisoners ...	1,100			1,100	
			Sanitation charges	1,000			1,300	
			Transfer charges and road subsistence of Reformatory School boys.	350			400	
			Telephone charges	175			175	
			Allowances and presents	2,400			2,800	
			Uniform	150			160	
			Rewards for recapture and service	10			10	
			Purchase of typewriter	...			...	
			Carried over ...	48,457	24,229	48,350	48,713	48,353
				29,067			29,527	

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs	Rs.	Rs.	Rs.
REFORMATORY SCHOOL—*concld.*			Brought forward ...	48,457	24,229	48,350	48,713	48,353
				29,067			29,527	
			Tools, raw material and stores	9,000			9,000	
			Petty construction and repairs	1,300			1,500	
			Rents, rates and taxes	300			300	
			Miscellaneous contingencies	2,924			2,924	
			Earnings of the artisan class boys	...			...	
			Deduct—Probable savings	—8,000			—8,000	
			Contingencies—Non-contract ...	34,591	17,295	35,000	35,251	32,315
			TOTAL	83,048		83,350	83,964	80,668
			Deduct—**Recoveries on account of cost of maintenance of boys sent to the Reformatory School from Bengal.**	—22,917		—25,655	—29,765	—27,646
			Do.— Do. Assam ...	—2,869		—2,891		
			Do.— Do. Orissa ...	—2,511		—2,529		
			Total ...	—28,297		—31,075	—29,765	—27,646
			TOTAL ... Voted ...	54,151	41,224	51,675	53,599	52,436
			TOTAL ... Charged ...	*600*	*300*	*600*	*600*	*586*
			TOTAL—REFORMATORY SCHOOL ...	54,751	41,524	52,275	54,199	53,022
OTHER SCHOOLS.	37	38	Masters	37,477			36,186	
			Temporary teachers	2,220			...	
			Special pay	1,027			2,220	
	2	2	Clerks	1,086			1,015	
	9	9	Servants	450			1,080	
			Leave salary	...			450	
			Deduct—Probable savings	—1,000			—540	
			Pay of Establishment ...	41,260	20,627	40,800	40,411	54,764
			Carried over ...	41,260	20,627	40,800	40,411	54,764

37.—EDUCATION—D.—SPECIAL—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	41,260	20,627	40,800	40,411	54,76[illegible]
OTHER SCHOOLS —*concld.*			TRAVELLING ALLOWANCE	450	225		400	779
			Grain compensation allowance	...	...		...	...
			Other allowances	...	...		...	...
			Allowances—Voted ...	450	225	400	400	779
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	368			232	
			PURCHASE OF APPARATUS AND INSTRUMENT ...	50			50	
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	800			800	
			Boarding charges	1,460			1,440	
			Rents, rates and taxes	1,743			1,743	
			Miscellaneous contingencies	1,822			1,822	
			Contingencies—Non-contract ...	6,243	3,122	8,250	6,087	11,858
			TOTAL—OTHER SCHOOLS ...	**47,953**	**23,974**	**49,450**	**46,898**	**67,401**

37.—EDUCATION—E.—GENERAL.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
DIRECTION	1	1	*Director of Public Instruction (2,750)*	*33,000*			*33,000*	
	1	1	*Deputy Director 1(1,350)* ...	*16,775*			*14,400*	
			Special pay 1(150)	*1,800*			*1,800*	
			Overseas Pay	*3,600*			...	
			Deduct—*Probable savings*	*—3,261*			...	
			Pay of Officers—*Charged* ...	*51,914*	*25,952*	*50,036*	*49,200*	*66,318*
	1	1	Inspectress of Schools 1(400)	4,949			7,550	
	1	1	Special officer 1(700)	8,763			3,960	
			Special pay 1(150)	1,800			1,650	
			Deduct—Probable savings	...			...	
			Pay of Officers—Voted ...	15,512	7,756	9,200	13,160	7,773
	36	36	Clerks	46,720			47,242	
			Special pay	...			...	
			Shorthand pay	1,560			1,560	
	17	18	Servants	2,940			2,784	
			Leave salaries	1,000			1,000	
	1	1	Apprentice	240			240	
			Pay of Establishment ...	52,460	26,230	52,750	52,826	55,902
			Carried over ...	1,19,886	59,938	1,11,986	1,15,186	1,29,993

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,19,886	59,938	1,11,986	1,15,186	1,29,993
DIRECTION— *concld.*			*TRAVELLING ALLOWANCE ... ...*	*2,500*	*1,937*		*2,500*	*5,070*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*1,374*	...		...	...
			Other allowances	...	...		...	...
			Allowances—Charged ...	*3,874*	*1,937*	*2,500*	*2,500*	*5,070*
			TRAVELLING ALLOWANCE	3,500	1,750		3,500	...
			Grain compensation allowance	...	...		...	2,933
			Other allowances	100	50		100	...
			Deduct—Recoveries from other Governments ...	...	...		...	...
			Allowances—Voted ...	3,600	1,800	3,600	3,600	2,933
			Contract contingencies	3,650			3,650	
			Furniture maintenance	150			150	
			Contingencies—Contract ...	3,800	1,900	3,800	3,800	4,378
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	100			100	
			Miscellaneous contingencies (non-contract) ...	2,000			2,000	
			Purchase of typewriters	...			385	
			Do. bicycle	70			...	
			Contingencies—Non-contract ...	2,170	1,085	2,485	2,485	2,850
			TOTAL ... Voted	77,542	38,771	71,835	75,871	73,836
			TOTAL ... Charged ...	*55,788*	*27,889*	*52,536*	*51,700*	*71,388*
			TOTAL—DIRECTION ...	**1,33,330**	**66,660**	**1,24,371**	**1,27,571**	**1,45,224**
INSPECTION— EUROPEAN AND ANGLO-INDIAN SCHOOLS.			*Special pay for inspection of European Schools 1(150).*	1,800			1,800	
			Pay of Officers—Charged ...	*1,800*	*900*	*1,800*	*1,800*	*1,931*
	1	1	Clerk	501			489	
			Special pay	120			120	
			Leave salary	...			...	
			Pay of Establishment ...	621	310	609	609	608
			Carried over ...	2,421	1,210	2,409	2,409	2,534

37.—EDUCATION—E—GENERAL—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	2,421	1,210	2,409	2,409	2,534
INSPECTION— EUROPEAN AND ANGLO-INDIAN SCHOOLS—*concld.*			*TRAVELLING ALLOWANCE*	*350*	*175*		*360*	*269*
			Allowances—Charged ...	*350*	*175*	*360*	*360*	*269*
			TRAVELLING ALLOWANCE	75	34		225	31
			Other allowances	32	16		156	30
			Allowances—Voted ...	107	50	150	381	61
			Contract contingencies	275			250	
			Contingencies—Contract ...	275	137	250	250	250
			Miscellaneous (non-contract)	...				
			Contingencies—Non-contract ...	...	...	...	...	...
			Contribution payable to the Inter-provincial Board for European and Anglo-Indian education ... Voted ...	1,104	552	1,104	1,104	...
			Deduct—Recovery from Orissa	—203	...	—203	—203	...
			TOTAL ... Voted	1,904	1,049	1,910	2,141	914
			TOTAL ... Charged ...	*2,150*	*1,075*	*2,160*	*2,160*	*2,200*
			TOTAL—INSPECTION—EUROPEAN AND ANGLO-INDIAN SCHOOLS.	**4,054**	**2,124**	**4,070**	**4,301**	**3,114**
INSPECTION— OTHER SCHOOLS	1	1	*Inspector 1(1,250)*	*15,326*			*15,000*	
			Deduct—*Probable savings*	...			...	
			Pay of Officers—Charged ...	*15,326*	*7,663*	*15,000*	*15,000*	*15,502*
	10	10	Inspectors including District Inspectresses 1(800), 1(560), 1(520), 1(500), 1(485), 1(440), 2(350), 1(235), 1(209), S. P.(100).	55,384			55,846	
	1	1	Superintendent of Sanskrit Studies 1(500) ...	6,000			5,805	
	1	1	Superintendent of Islamic Studies 1(550) ...	6,600			6,600	
	16	16	District Inspectors 2(450), 1(410), 3(370), 3(330), 1(280), 6(240).	62,966			63,729	
			Deduct—Probable savings	—4,000			—7,900	
			Pay of Officers—Voted ...	1,26,950	63,475	1,29,000	1,24,080	1,57,237
	30	30	Deputy Inspectors of Schools	62,626			61,957	
		3	Special Inspector for depressed classes ...	2,319			...	
	4	4	Special Inspectors for Muhammadan Education...	7,535			7,285	
	1	1	Inspectors of Students' Residences	1,440			1,440	
	198	198	Sub-Inspectors and Assistant Sub-Inspectors ...	2,32,984			2,30,109	
	1	1	Auditor of Accounts of aided Colleges and Schools	1,198			1,164	
			Special pay for Inspector of Manual Training ...	900			900	
	23	23	Inspecting Maulavis and Pundits	13,942			14,122	
			Carried over ...	1,42,276 3,22,944	71,138	1,44,000	1,39,080 3,16,977	1,72,73

37.—EDUCATION—E—GENERAL—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate. 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,42,276	71,138	1,44,000	1,39,080	1,72,739
				3,22,944	...		3,16,977	
INSPECTION—OTHER SCHOOLS—*concld.*	1	1	Assistant Superintendents of Sanskrit Studies ...	1,680			1,821	
	2	2	Superintendent of Atus	2,352			2,323	
	92	92	Clerks	60,456			61,433	
			Shorthand pay	1,440			1,440	
	103	103	Servants	12,420			12,420	
			Inspectors of physical education	...			...	
			Temporary establishment	1,430			3,668	
	7	7	Apprentices	1,680			1,680	
			Deduct—Probable savings	—4,000			—5,000	
			Pay of Establishment	4,00,402	2,00,146	3,99,000	3,96,762	4,87,398
			TRAVELLING ALLOWANCE	*2,000*	*1,000*		*2,000*	*1,996*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...			*1,061*
			Allowances—Charged	*2,000*	*1,000*	*2,000*	*2,000*	*3,057*
			TRAVELLING ALLOWANCE	1,26,000	63,000		1,23,000	1,54,488
			Grain compensation allowance	...	...	...	...	...
			Other allowances	511	255		550	524
			Allowances—Voted ...	1,26,511	63,255	1,26,000	1,23,550	1,55,012
			Contract contingencies	22,275			22,400	
			Furniture maintenance	1,250			1,300	
			Contingencies—Contract ...	23,525	11,763	22,900	23,700	27,486
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	639			639	
			Purchase of typewriters	1,620			1,620	
			Rents, rates and taxes	9,130			9,130	
			Miscellaneous contingencies (non-contract) ...	3,090			3,090	
			Purchase of bicycles	300			320	
			Boarding charges of Students' Residence Committee.	11,998			11,528	
			Contingencies—Non-contract ...	26,777	13,389	26,000	26,327	25,718
			TOTAL ... Voted ...	7,04,165	3,52,028	7,02,900	6,94,419	8 52,851
			TOTAL ... Charged ...	*17,326*	*8,663*	*17,000*	*17,000*	*18,559*
			TOTAL INSPECTION—OTHER SCHOOLS ...	**7,21,491**	**3,60,691**	**7,19,900**	**7,11,419**	**8,71,410**

37.—EDUCATION—E—GENERAL—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SCHOLARSHIPS—EUROPEAN AND ANGLO-INDIAN SCHOOLS. (a)			**In Arts Colleges**	1,260	400	1,260	1,260	1,600
			In Professional Colleges	1,200	400	1,200	1,200	1,335
			In Secondary (European and Anglo-Indian) Schools.*	9,180	3,850	9,180	9,180	6,672
			In Primary Schools*	288	100	270	288	502
			In Special Schools	720	300	720	720	720
			Deduct—Probable savings	—2,530	...	—2,530	—2,530	...
			TOTAL—SCHOLARSHIPS—EUROPEAN AND ANGLO-INDIAN SCHOOLS.	**10,118**	**5,050**	**10,100**	**10,118**	**10,829**
SCHOLARSHIPS—OTHER SCHOOLS AND COLLEGES.			**In Arts Colleges***	44,100	20,800	40,500	39,350	44,737
			In Professional Colleges*	480	200	900	480	942
			In Secondary Schools* ...	65,652	30,800	53,980	64,130	72,401
			In Primary Schools*	200	100	24	1,200	12
			In Special Schools*	2,368	1,000	2,596	2,596	1,784
			State scholarships payable in India* ...	660	...	...	...	...
			Scholarships for Harijans	2,000	...	...	...	...
			Deduct—Probable savings	—9,000	...	...	—7,000	...
			TOTAL—SCHOLARSHIPS—OTHER SCHOOLS AND COLLEGES.	**1,06,460**	**52,900**	**1,03,000**	**1,00,756**	**1,19,876**
			MISCELLANEOUS.					
SCHOOL EXAMINATION BOARD, TEXT-BOOK COMMITTEE, BOARD OF SECONDARY EDUCATION AND SELECTION BOARD.	1	1	Pay of Officer 1 (410)	5,118			4,386	
			Pay of Officers—Voted ...	5,118	2,559	5,240	4,386	4,618
			Establishment	4,572			4,542	
			Pay of Establishment ...	4,572	2,286	4,542	4,542	4,209
			TRAVELLING ALLOWANCE	3,200	1,600		2,000	3,908
			Grain compensation allowance	...	...		...	...
			Allowances—Voted ...	3,200	1,600	4,000	2,000	3,908
			Contract contingencies	800			720	
			Furniture maintenance	40			40	
			Contingencies—Contract ...	840	420	790	760	935
			Non-contract contingencies	30			30	
			Contingencies—Non-contract ...	30	15	100	30	12
			Fees to selected members of Text-Book Committee and to expert reviewers of text-books.	1,600	800	1,292	900	1,582
			TOTAL—SCHOOL EXAMINATION BOARD, ETC.	**15,360**	**7,680**	**15,964**	**12,618**	**15,264**

37.—EDUCATION—E—GENERAL—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget, Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			MISCELLANEOUS—*concld.*					
ANSKRIT ASSOCIATION, GOVERNING BODIES OF SANSKRIT COLLEGES AND MADRASA EXAMINATION BOARD AND GOVERNING BODY OF MADRASA ISLAMIA SHAMSUL HUDA.			Establishment	5,061			5,009	
			Shorthand pay	360			360	
			Pay of Establishment ...	5,421	2,710	5,350	5,369	5,299
			TRAVELLING ALLOWANCE	2,700	1,350		2,700	5,354
			Grain compensation allowance	...	...		...	
			Allowances—Voted ...	2,700	1,350	2,700	2,700	5,354
			Contingent charges	1,500			1,500	
			Contingencies—Non-contract ...	1,500	750	1,500	1,500	2,026
			TOTAL—SANSKRIT ASSOCIATION, ETC.	9,621	4,810	9,550	9,569	12,679
RIENTAL PUBLIC LIBRARY.	...	...	Pay of officer	...	...	...	...	...
			Pay of Officers—Voted ...	...	...	...	...	...
			Establishment	5,040			5,040	
			Pay of Establishment ...	5,040	2,520	5,040	5,040	5,030
			TRAVELLING ALLOWANCE	...	...	...	...	...
			Grain compensation allowance	...	...	...	...	...
			Allowances—Voted ...	...	...	...	...	...
			Contingencies	4,400		...	4,400	...
			Rents, rates and taxes	309		...	309	...
			Contingencies—Non-contract ...	4,709	2,354	4,700	4,709	2,574
			TOTAL—ORIENTAL PUBLIC LIBRARY ...	9,749	4,874	9,740	9,749	7,604

GRANT No. 13.

MAJOR HEAD—38.—MEDICAL.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of medical.

Rs. 19,34,592

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT.					
A.—SUPERINTENDENCE.					
Pay of Officers ... ... *Charged* ...	*33,000*	*16,500*	*33,000*	*33,500*	*33,829*
Pay of Officers ... ... Voted	4,800	2,400	2,800	...	...
Pay of Establishment	23,791	11,896	25,653	27,860	28,938
Allowances ... ... *Charged* ...	*3,192*	*1,596*	*2,692*	*2,192*	*3,439*
Contribution ... ... *Charged* ...	...	...	...	...	*196*
Allowances ... ... Voted ...	996	398	796	896	777
Contingencies—Contract	2,800	1,350	2,700	2,600	2,783
Contingencies—Non-contract	1,500	750	1,500	1,000	1,299
TOTAL—A { Voted	**33,887**	**16,794**	**33,449**	**32,356**	**33,816**
TOTAL—A { *Charged on revenue* ...	*36,192*	*18,096*	*35,692*	*35,692*	*37,294*
B.—DISTRICT MEDICAL OFFICERS.					
Pay of Officers ... ... *Charged* ...	*1,05,000*	*52,750*	*1,05,500*	*1,09,700*	*1,26,812*
Pay of Officers ... ... Voted ...	1,99,680	99,518	1,99,033	1,90,238	2,35,549
Pay of Establishment	37,770	18,454	36,907	37,622	45,614
Allowances ... ... *Charged* ...	*10,691*	*5,038*	*10,075*	*8,636*	*7,844*
Contribution, etc. ... ... *Charged* ...	*2,400*	*1,171*	*2,341*	*2,350*	*3,782*
Allowances ... ... Voted ...	24,426	12,213	24,426	17,385	23,737
Contingencies—Non-contract	8,129	3,929	7,857	7,243	8,435
Contingencies—Contract	4,300	2,050	4,100	3,700	4,333
TOTAL—B { Voted ...	**2,74,305**	**1,36,164**	**2,72,326**	**2,65,133**	**3,17,293**
TOTAL—B { *Charged* ...	*1,18,091*	*58,959*	*1,17,916*	*1,11,596*	*1,38,479*
C.—RESERVE MEDICAL SUBORDINATES.					
Pay of Officers ... ... Voted ...	46,870	23,000	40,000	51,390	59,136
Pay of Establishment	17,280	8,500	15,000	19,500	29,297
Training of Officers ... ... Voted ...	3,100	1,550	3,375	3,520	4,536
Allowances ... ... Voted ...	4,700	2,350	4,700	4,970	5,441
Deduct—Probable savings	...	...	...	...	...
TOTAL—C Voted	**71,950**	**35,400**	**63,075**	**79,380**	**89,420**
TOTAL—MEDICAL ESTABLISHMENT { Voted	**3,80,142**	**1,88,358**	**3,68,850**	**3,76,924**	**4,40,529**
TOTAL—MEDICAL ESTABLISHMENT { *Charged*	*1,54,283*	*77,055*	*1,53,605*	*1,47,278*	*1,72,872*

38.—MEDICAL—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
HOSPITALS AND DISPENSARIES.		Rs.	Rs.	Rs.	Rs.	Rs.
A.—MUFASSAL HOSPITALS AND DISPENSARIES.						
Pay of Officers	*Charged* ...	...	...	...	...	7[illegible]
Pay of Officers	Voted ...	1,52,360	76,080	1,50,000	1,51,390	1,00,2[illegible]
Pay of Establishment	... ...	1,76,799	88,338	1,75,896	1,79,938	2,19,9[illegible]
Allowances	Voted ...	45,342	21,663	43,325	44,942	45,34[illegible]
Contingencies—Contract	... ...	4,700	2,315	4,630	4,500	5,55[illegible]
Contingencies—Non-contract	... ...	2,33,501	1,13,586	2,33,183	2,19,163	2,97,5[illegible]
Deduct—Establishment charges payable from Central Government	...	...	...	...	...	−1,4[illegible]
TOTAL—A	Voted ...	**6,12,702**	**3,01,982**	**6,07,034**	**5,99,933**	7,27,[illegible]
	Charged ...	...	...	...	...	7[illegible]
B.—GRANTS TO HOSPITALS AND DISPENSARIES.						
Recurring grants to District Boards for medical relief ...	...	2,42,492	1,16,666	2,40,000	2,42,492	3,04,956
Grants for equipment	... ...	51,200	18,266	51,200	51,200	7,976
Grants to ordinary hospitals	... ...	13,085	6,543	13,085	13,085	14,35[illegible]
Grants to hospitals in Government Estates ...	... ...	5,676	2,838	5,676	5,676	5,7[illegible]
Grants to leper asylums	... ...	79,699	34,148	68,296	67,644	81,3[illegible]
Grant for treatment of venereal diseases ...	... ...	7,500	3,750	7,500	7,500	3,6[illegible]
Grants to the Puri Pilgrim Hospital ...	... ...	...	...	...	...	5,5[illegible]
Grant for treatment of Kala Azar	... ...	16,000	8,000	16,000	8,500	8,5[illegible]
Recurring grant for maintenance charges of the Sadr Hospital, Dumka		4,000	2,000	3,500	4,500	2,6[illegible]
Grant to the Central Dufferin Fund	... ...	3,800	3,800	3,800	3,800	3,8[illegible]
Grants to Local bodies for the treatment of lepers	... ...	3,600	1,800	2,600	2,600	5,3[illegible]
Grant for the training of *Dais*	... ...	...	...	...	...	...
Grant to Ranchi Sadr Hospital	... ...	7,000	...	7,000	7,000	7,000
Grant for training of Nurses	... ...	...	...	...	...	...
Grant to the Patna City Municipality for the annexe to the eye ward of the Patna Medical Hospital.		1,775	1,775	3,550	1,775	...
Grant for reconstruction of the Hazaribagh Sadr Hospital	...	10,500	5,250	...	10,500	...
Grant to Rajkumari Leper Asylum, Deoghar, for acquisition of land ...		...	...	1,000	...	...
Grant for Tuberculosis Clinics	... ...	10,000	...	...	...	...
Lump provision for regrant of lapsed grants ...	... ...	34,078	25,000	...	...	...
TOTAL—B	Voted ...	**4,90,405**	**2,29,836**	**4,23,207**	**4,26,272**	4,51,27[illegible]
C.—ITKI SANATORIUM.						
Pay of Officers	Voted ...	13,627	6,814	11,700	12,225	11,0[illegible]
Pay of Establishment	... ...	22,241	11,121	14,809	14,382	13,7[illegible]
Allowances	Voted ...	3,360	1,270	2,540	2,540	2,6[illegible]
Contingencies—Non-contract	... ...	24,008	12,004	19,081	18,081	18,5[illegible]
Deduct—Recoveries from Government of Orissa	... ...	−1,000	...	−1,071	...	...
TOTAL—C	Voted ...	**62,236**	**31,209**	**47,059**	**47,228**	45,9[illegible]
TOTAL—HOSPITALS AND DISPENSARIES ...	Voted ...	**11,65,343**	**5,63,027**	**10,77,300**	**10,73,433**	12,24,3[illegible]
	Charged ...	...	...	...	...	7[illegible]

38.—MEDICAL—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1935-36.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
GRANTS FOR MEDICAL PURPOSES.					
Grant on account of travelling allowance of the members of the Indian Medical Council. Voted ...	1,500	750	2,060		
Grants to Nurses Registration Council Voted ...	1,400	200	1,400	8,456	
Grants to Council of Medical Registration Voted ...	...	...	2,356		
Grants to Medical Examination Board Voted ...	2,300	250	2,800		
Contribution to the Lady Hardinge Medical College, Delhi. Voted ...	4,500	2,250	4,500	11,400	
Grants to the Maternity and Child Welfare Society Voted ...	9,000	4,500	9,000		
Deduct—Government of Orissa's share of the grant to Medical Examination Board.	—1,150	...	—1,400	—1,325	
TOTAL—GRANTS FOR MEDICAL PURPOSES—Voted ...	**17,550**	**7,950**	**20,716**	**18,531**	**20,926**
MEDICAL COLLEGES AND SCHOOLS.					
A.—MEDICAL COLLEGE.					
Pay of Officers ... ... *Charged* ...	*47,500*	*23,750*	*51,200*	*51,250*	*53,276*
Pay of Officers ... ... Voted ...	1,01,724	50,862	1,02,100	1,06,186	1,08,376
Pay of Establishment	22,097	11,049	23,303	23,872	22,375
Allowances ... ... *Charged* ...	*1,140*	*570*	*1,378*	*840*	*2,231*
Contribution ... ... *Charged* ...	*600*	...	*600*	...	...
Allowances ... ... Voted ...	6,895	3,448	7,055	7,901	8,466
Contingencies—Contract	7,500	3,728	7,456	7,456	7,455
Contingencies—Non-contract	52,304	25,982	51,964	52,713	46,073
Scholarships ... ... Voted ...	5,485	2,743	6,285	6,285	7,451
Deduct—Amount recoverable from Orissa	—55,180	—26,000	—52,753	—57,750	...
TOTAL—A { Voted ...	**1,40,825**	**71,812**	**1,45,410**	**1,46,753**	**2,00,196**
TOTAL—A { *Charged*	*49,240*	*24,320*	*53,178*	*52,090*	*54,007*
B.—MEDICAL SCHOOLS.					
Pay of Officers ... ... *Charged*	*2,400*	*1,200*	*1,600*	*2,400*	*4,580*
Pay of Officers ... ... Voted ...	29,048	14,524	29,900	29,940	62,003
Pay of Establishment	12,334	6,100	12,200	11,844	23,262
Allowances ... ... Voted ...	580	290	580	580	1,676
Contingencies—Non-contract	6,006	3,003	6,006	6,116	15,393
Contingencies—Contract	3,200	1,600	3,200	4,200	2,437
Scholarships	2,100	1,050	2,100	2,100	4,396
TOTAL—B ... { Voted ...	**53,268**	**26,567**	**53,986**	**54,780**	**1,10,187**
TOTAL—B ... { *Charged*	*2,400*	*1,200*	*1,600*	*2,400*	*1,580*
C.—SCHOOLS OF INDIAN MEDICINE.					
AYURVEDIC SCHOOL.					
Pay of Establishment	12,732	6,320	12,639	12,504	12,521
Allowances ... ... Voted ...	1,360	680	1,360	1,360	1,166
Contingencies—Non-contract	3,809	1,905	3,809	3,605	5,001
TOTAL—AYURVEDIC SCHOOL ... Voted ...	**17,901**	**8,905**	**17,808**	**17,469**	**18,688**

38.—MEDICAL—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
TIBBI SCHOOL.					
Pay of Establishment		11,988	5,984	11,968	11,688
Allowances	Voted ...	300	150	300	300
Contingencies—Non-contract		1,898	949	1,898	1,694
TOTAL—TIBBI SCHOOL ...	Voted ...	14,186	7,083	14,166	13,682
TOTAL—C ...	Voted ...	32,087	15,988	31,974	31,151
D—ALLOWANCES TO MEDICAL OFFICERS FOR ATTENDING HOSPITALS AND ACADEMICAL INSTITUTIONS.		...	...	...	5,040
TOTAL—MEDICAL COLLEGES AND SCHOOLS	Voted ...	2,26,180	1,14,367	2,31,370	2,37,724
	Charged ...	*51,840*	*25,520*	*54,778*	*51,190*
MENTAL HOSPITAL.					
Pay of Officers	*Charged* ...	*24,600*	*12,300*	*23,328*	*21,600*
Pay of Officers	Voted ...	9,663	4,692	9,383	10,473
Pay of Establishment	...	1,49,000	74,250	1,48,500	1,51,323
Allowances	*Charged* ...	*100*	*50*	*100*	*100*
Allowances	Voted ...	5,240	2,620	5,240	5,240
Contingencies—Non-contract	...	2,18,420	1,09,210	2,20,824	2,31,324
Charges payable to other Governments ...	...	300	150	562	300
Deduct— Amount recoverable from Bengal	...	−2,88,328	−1,43,171	−2,86,342	−2,90,501
" " " Orissa ...	...	−19,222	−9,500	−19,089	−18,000
Charges payable to the Board of Trustees, Ranchi Mental Hospital.	*Charged* ...	*15,500*	*7,348*	*14,696*	*14,200*
TOTAL—MENTAL HOSPITAL ...	Voted ...	75,073	38,251	79,078	80,380
	Charged ...	*40,200*	*19,698*	*38,124*	*35,900*
RADIUM INSTITUTE.					
Pay of Officers	Voted ...	8,150	4,075	7,847	7,800
Pay of Establishment	...	9,694	4,847	8,469	8,361
Allowances	Voted ...	1,710	850	1,700	1,710
Contingencies—Non-contract	...	9,950	4,975	9,987	11,173
TOTAL—RADIUM INSTITUTE ...	Voted ...	29,504	14,747	28,003	29,644
CHEMICAL EXAMINER.					
FEES PAYABLE TO THE GOVERNMENT OF BENGAL FOR CHEMICAL EXAMINATION. ...	Voted ...	26,000	12,503	25,016	26,000

38.—MEDICAL—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES IN ENGLAND—						
LEAVE SALARIES AND DEPUTATION PAY—						
High Commissioner ...	Voted ...	7,920	3,960	19,230	17,490	24,404
	Charged ...	*79,560*	*39,780*	*79,120*	*69,480*	*37,668*
STERLING OVERSEAS PAY—						
High Commissioner ...	Voted ...	...	...	...	...	...
	Charged ...	*34,880*	*17,440*	*39,400*	*35,760*	*45,773*
STORES FOR INDIA—						
High Commissioner ...	Voted ...	6,880	2,080	4,160	4,160	6,602
	Charged ...	...	...	...	...	...
OTHER CHARGES—						
High Commissioner ...	Voted ...		...	...	...	4,206
	Charged ...	...	...	...	...	*6*
TOTAL HIGH COMMISSIONER ...	Voted ...	**14,800**	**6,040**	**23,440**	**16,640**	**36,002**
	Charged ...	*1,14,440*	*57,220*	*1,18,520*	*1,05,240*	*83,449*
TOTAL CHARGES IN ENGLAND ...	Voted ...	**14,800**	**6040**	**23,440**	**16,640**	**36,002**
	Charged ...	*1,14,440*	*57,220*	*1,18,520*	*1,05,240*	*83,449*
LOSS OR GAIN BY EXCHANGE ...	Voted ...	...	...	...	...	—188
	Charged ...	...	...	...	...	*—431*
TOTAL ...	Voted (a) ...	**19,34,592**	**945,248**	**18,53,773**	**18,59,255**	**22,27,815**
TOTAL ...	*Charged* ...	*3,60,563*	*1,79,493*	*3,65,030*	*3,42,908*	*3,48,707*
TOTAL—38—MEDICAL	...	**22,95,155**	**11,24,741**	**22,18,803**	**22,02,163**	**25,76,522**
ANGUL	...	...	...	...	...	*50,610*
GRAND TOTAL (b)	...	**22,95,155**	**11,24,741**	**22,18,803**	**22,02,163**	**26,27,132**

38—MEDICAL—MEDICAL ESTABLISHMENT.

SUB-HEADS.	Strength 1936-37.	Strength 1937-38.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	1	1	*Inspector-General (2,750)*	*33,000*			*33,500*	
			Pay of Officers—Charged ...	*33,000*	*16,500*	*33,000*	*33,180*	*33,899*
	...	1	Personal Assistant to Inspector-General 1(400) ...	4,800			...	
			Pay of officers—Voted	4,800	2,400	2,800	...	...
	21	18	Clerks	20,667			26,300	
	9	9	Servants	1,524			1,524	
			Leave salaries	1,000			1,000	
			Special pay (shorthand pay)	600			600	
			Deduct—Probable savings	...			—1,564	
			Pay of Establishment ...	23,791	11,896	25,643	27,860	29,968
			TRAVELLING ALLOWANCE ...	*3,000*	*1,500*		*2,000*	*2,279*
			Cost of passages granted under the Superior Civil Services Rules, 1934.	...	...			
			Fees for members of the Medical Board for examining candidates for all-India Services.	*192*	*96*		*192*	*160*
			Allowances—Charged ...	*3,192*	*1,596*	*2,692*	*2,192*	*2,439*
			Contribution for passage of officers transferred to and from other Governments—Charged on revenue.	...	...	...	...	*136*
			Carried over ...	64,783	32,292	64,145	63,563	66,[illegible]

(a) This amount represents the amount ...

38.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	64,783	32,392	64,145	63,552
SUPERINTENDENCE—*concld.*			TRAVELLING ALLOWANCE	700	316		600
			Other allowances	200	50		200
			Grain compensation allowance	...	...		...
			Fees for the members of the Medical Board for examining candidates for all-India Services.	96	32		96
			Allowances—Voted ...	996	398	796	896
			Contract contingencies	2,800			2,600
			Contingencies—Contract ...	2,800	1,350	2,700	2,600
			Medical stores	...			...
			Miscellaneous contingencies (Non-contract) ...	1,500			1,000
			Contingencies—Non-contract ...	1,500	750	1,500	1,000
			TOTAL ... Voted ...	33,887	16,794	33,449	32,356
			TOTAL ... Charged ...	*36,192*	*18,096*	*35,692*	*35,692*
			TOTAL—SUPERINTENDENCE ...	**70,079**	**34,890**	**69,141**	68,048
DISTRICT MEDICAL OFFICERS.	*10*	*10*	*Surgeons 1(1,700), 1(1,600), 3(1,100), 1(950), 2,(750), 1(650) 1(vacant).*	*1,05,000*			*1,00,700*
			Overseas pay				
			Pay of Officers—Charged ...	*1,05,000*	*52,750*	*1,05,500*	*1,00,700*
	2	...	Military Assistant Surgeons	...			6,358
	6	8	Surgeons, 1(1,000), 1(900), 2(700), 3(600), 1(550)	67,800			62,000
	29	29	Assistant Surgeons 9(400), 3(350), 4(325), 3(300), 7(250), 1(200), 2(180).	1,08,000			1,07,000
			Special pay 27(20)	6,480			6,480
			Leave salaries	3,000			3,000
	1	1	Uncovenanted Medical Officer 1(1,200) ...	14,400			14,400
			Temporary Assistant Surgeons	...			...
			Deduct—Probable savings	...			...
			Pay of Officers—Voted	1,99,680	99,518	1,99,036	1,99,238

38.—MEDICAL—MEDICAL ESTABLISHMENT—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	3,04,680	1,52,268	3,04,536	2,99,938	3,62,401
DISTRICT MEDICAL OFFICERS—*concld.*	7	7	Sub-Assistant Surgeons	11,620			11,640	
			Special pay	960			840	
	32	32	Clerks	21,050			21,002	
			Leave salaries	1,500			1,500	
	22	22	Servants	2,640			2,640	
			Temporary establishment	...			...	
			Pay of Establishment ...	37,770	18,454	36,907	37,622	45,684
			TRAVELLING ALLOWANCE	*7,500*	*3,538*		*6,500*	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*3,191*	*1,500*		*2,136*	
			Allowances—Charged ...	*10,691*	*5,038*	*10,075*	*8,636*	*7,841*
			Contribution of passage, etc.—Charged ...	*2,400*	*1,171*	*2,341*	*2,250*	*3,782*
			TRAVELLING ALLOWANCE	18,000	9,000		16,000	
			Allowances to medical officers for attending hostels and academical institutions.	5,040	2,520		...	
			Other allowances	1,386	693		1,385	
			Grain compensation allowance	...	...		...	
			Allowances—Voted ...	24,426	12,213	24,426	17,385	27,737
			Rents, rates and taxes	977			820	
			Miscellaneous (non-contract)	3,752			3,023	
			Medical stores	3,400			3,400	
			Contingencies—Non-contract ...	8,129	3,929	7,857	7,213	8,435
			Contract contingencies	4,300			3,700	
			Contingencies—Contract ...	4,300	2,050	4,100	3,700	4,889
			TOTAL ... ... Voted ...	2,74,305	1,36,164	2,72,326	2,65,188	3,17,293
			TOTAL ... Charged ...	*1,18,091*	*58,959*	*1,17,916*	*1,11,586*	*1,38,478*
			TOTAL—DISTRICT MEDICAL OFFICERS	**3,92,396**	**1,95,123**	**3,90,242**	**3,76,774**	**4,55,771**
RESERVE MEDICAL SUBORDINATES.	14	16	Assistant Surgeons 1(450), 2(400), 1(375), 2(325), 3(300), 2(250), 3(180), 2(on leave).	48,870			56,890	
			Deduct—Probable savings	—2,000			—5,500	
			Pay of Officers—Voted ...	46,870	23,000	40,000	51,390	50,121
	18	17	Sub-Assistant Surgeons	17,280			22,500	
			Deduct—Probable savings	...			—3,000	
			Pay of Establishment ...	17,280	8,500	15,000	19,500	29,297
			Training of officers—Voted	3,100	1.550	3,375	3,540	4,554
			TRAVELLING ALLOWANCE	3,500	1,750		3,370	
			Other allowances	1,200	600		1,200	
			Allowances—Voted ...	4,700	2,350	4,700	4,570	5,441
			***Deduct*—Probable savings**	...	...	...	...	...
			TOTAL—RESERVE MEDICAL SUBORDINATES.	**71,950**	**35,400**	**63,075**	**79,380**	**89,420**

38.—MEDICAL—HOSPITALS AND DISPENSARIES

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in *italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts [illegible]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MUFASSAL HOSPITALS AND DISPENSARIES.			Pay of Officers—*Charged on revenue* ...	...	...	...	...	[illegible]
			Pay of Officers—*charged* ...	...	...	...	...	[illegible]
	1	1	Superintendent 1(550) ...	7,055			7,950	
	27	27	Assistant Surgeons 1(575), 1(550), 3(475), 2(450), 1(425), 1(410), 9(400), 3(375), 2(350), 2(325), 1(305), 1(200).	1,31,905			1,25,590	
	2	2	Deputy Superintendents 1(125), 1(100) ...	2,700			6,300	
	2	2	Lady Doctors 1(450), 1(275) ...	8,850			8,400	
	1	1	Dental Surgeon 1(275) ...	3,475			3,150	
			Special pay ...	375			...	
			Deduct—Probable savings ...	—2,000			...	
			Pay of Officers—Voted ...	1,52,360	76,080	1,50,000	1,51,280	[illegible]
	31	31	Sub-Assistant Surgeons and their allowances ...	44,765			47,760	
			Special pay ...	2,280			2,280	
	1	1	Technician for the medical college hospital	1,055			780	
	10	10	Clerks and typists ...	7,463			7,513	
	2	2	Lady doctors ...	2,040			3,600	
	1	1	Maternity supervisors ...	2,366			2,220	
	27	27	Compounders, dressers, etc. ...	10,543			10,200	
	2	2	X-ray mechanics ...	1,430			1,892	
	6	6	Resident midwives ...	4,636			4,464	
	80	80	Matrons, nurses and sisters ...	67,019			67,390	
	140	140	Servants ...	21,828			[illegible]	
			Leave salaries ...	...			...	
			Temporary establishment for Seasonal Ward ...	1,374			...	
			Temporary house physicians and house surgeons	12,000			12,000	
			Deduct—Probable savings ...	—2,000			—2,000	
			Pay of Establishment ...	1,76,799	88,338	1,75,896	1,79,938	[illegible]
			TRAVELLING ALLOWANCE					
			Other allowances ...	9,500	4,750		9,000	[illegible]
			Cost of passages, etc. ...	35,842	16,913		35,942	[illegible]
			Grain compensation allowance ...	...	...		...	
			...	...	...		...	
			Allowances—Voted ...	45,342	21,663	43,325	44,942	[illegible]
			Contract contingencies ...	4,700			4,500	
			Contingencies—Contract ...	[illegible]		[illegible]	4,500	[illegible]

38.—MEDICAL—HOSPITALS AND DISPENSARIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	3,79,201	1,88,396	3,73,851	3,80,770	4,31,76
MUFASSAL HOSPITALS AND DISPENSARIES —*concld.*			Customs duty on imported stores	...			...	
			Rents, rates and taxes	11,802			10,358	
			Uniform	5,285			4,096	
			Electric current charges	30,000			30,350	
			Miscellaneous (non-contract)	52,246			49,196	
			" for treatment of Kala-azar ...	4,000			1,500	
			" " " " Venereal diseases	2,000			2,000	
			Diet	56,355			53,000	
			Furniture	...			...	
			Telephone charges	1,363			1,363	
			Clothing and bedding	6,000			6,000	
			Grant for X-ray Department of the Patna Medical College Hospital.	9,300			8,000	
			Medical stores and instruments	50,000			48,000	
			Equipment of state hospitals	4,000			4,000	
			Maintenance charge for electric sterilizers ...	1,150			1,150	
			Grant to Patna City Municipality	...			150	
			Contingencies—Non-contract ...	2,33,501	1,13,586	2,33,183	2,19,163	2,97,513
			Deduct—Establishment charges recoverable from Central Government.	...	...	...	...	—1,432
			TOTAL—MUFASSAL HOSPITALS AND DISPENSARIES { Voted	**6,12,702**	**3,01,982**	**6,07,034**	**5,99,933**	**7,27,096**
			Charged	...	...	...	...	750
ITKI SANATORIUM.	1	1	Superintendent 1(850)	10,277			8,905	
	1	1	Assistant Surgeon 1(265)	3,350			3,320	
			Pay of Officers—Voted ...	13,627	6,814	11,700	12,225	11,068
	...	1	Sub-Assistant Surgeon	1,284			...	
	14	24	Nurses, compounders and dresser	15,618			9,982	
	2	2	Clerks	1,453			1,440	
	1	1	Mechanic	586			560	
	13	18	Servants and attendants	3,320			2,400	
			Deduct—Probable savings	...			...	
			Pay of Establishment ...	22,241	11,121	14,809	14,382	13,710
			TRAVELLING ALLOWANCE	400	200		300	474
			Other allowances	2,960	1,070		2,240	2,215
			Allowances—Voted ...	3,360	1,270	2,540	2,540	2,689
			Carried over ...	39,228	19,205	29,049	29,147	27,467

38.—MEDICAL—HOSPITALS AND DISPENSARIES—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units**, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	39,228	19,205	29,049	29,147
ITKI SANATORIUM—*concld.*			Diet including milk	8,808			6,648
			Furniture and equipment	450			300
			Conservancy	750			500
			Clothing and bedding	800			650
			Medical stores	3,000			2,500
			Miscellaneous contingencies—non-contract ...	11,200			8,483
			Deduct—Probable savings	—1,000			—1,000
			Contingencies—Non-contract ...	24,008	12,004	19,081	18,081
			Deduct—Amount recoverable from Orissa ...	—1,000	...	—1,071	
			TOTAL—ITKI SANATORIUM ...	**62,236**	**31,209**	**47,059**	47,228

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	(5)	(6)	(7)	(8)
MEDICAL COLLEGE.	3	3	*Principal and Professors 1(2,050), 1(1,850), 1(1,350).*	*47,500*			[illegible]
			Special pay	...			
			Pay of Officers—Charged	*47,500*	*23,750*	*51,200*	[illegible]
	6	6	Professors 1(1,400), 1(700), 1(675), 1(575), 1(550), 1(480).	52,355			[illegible]
	12	13	Lecturers, Demonstrators and Assistant Demonstrators, 1(725), 1(550), 1(475), 1(280), 1(250), 1(219), 2(180), 1(305), 1(147), 1(138), 1(158), 1(330).	47,269			[illegible]
			Special pay	2,100			2,550
			Pay of Officers—Voted ...	1,01,724	50,862	1,02,100	1,06,188
	7	7	Clerks, librarians, etc.	5,854			5,682
	1	1	Engineer 1(250)	3,100			3,000
	13	13	Laboratory assistants, artists, etc.	10,595			10,840
	9	9	Servants	2,548			2,550
			Temporary establishment	...			...
			Demonstrator of Physiology	...			1,800
			Pay ...				23,872

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,71,321	85,661	1,76,603	1,81,308	1,83,027
MEDICAL COLLEGE—*concld.*			*TRAVELLING ALLOWANCE*	*500*	*250*	...	*200*	*1,879*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...	...	...	*240*
			Other allowances	*640*	*320*	...	*640*	*112*
			Allowances—Charged ...	*1,140*	*570*	*1,378*	*840*	*2,231*
			Contribution for passages of officers transferred to and from other Governments—Charged on revenue.	600	...	600	...	...
			TRAVELLING ALLOWANCE	500	250		500	142
			Other allowances	6,395	3,198		7,491	8,324
			Allowances—Voted ...	6,895	3,448	7,035	7,991	8,466
			Contract contingencies	7,500			7,456	
			Contingencies—Contract ...	7,500	3,728	7,456	7,456	7,455
			Customs duty on imported stores	...			...	
			Laboratory requisites	19,000			19,000	
			Miscellaneous	4,000			4,000	
			Prizes and medals	400			400	
			Games club	1,300			1,300	
			Models	750			750	
			Library	2,500			2,500	
			Rents, rates and taxes	8,029			8,736	
			Liveries	55			25	
			Telephone rents	1,060			1,252	
			Electric current charges...	12,100			12,100	
			Grant for the clinical room	1,000			1,000	
			Training of students in mental diseases ...	900			900	
			Recurring charges for cold storage plant ...	750			750	
			Type-writer	460			...	
			Contingencies—Non-contract ...	52,304	25,982	51,964	52,713	46,073
			Scholarships	5,485			6,285	
			Scholarships ...	5,485	2,743	6,285	6,285	7,451
			Deduct—Amount recoverable from Orissa ...	—55,180	—26,000	—52,753	—57,750	...
			TOTAL ... Voted ...	1,40,825	71,812	1,45,410	1,46,753	2,00,196
			TOTAL ... Charged ...	*49,240*	*24,320*	*53,178*	*52,090*	*54,597*
			TOTAL—MEDICAL COLLEGE ...	1,90,065	96,132	1,98,588	1,98,843	2,54,793

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOLS.	1	1	*Special pay of Superintendent 1(200)* ...	*2,400*			2,400
			Pay of Officers—Charged ...	*2,400*	*1,200*	*1,600*	2,400
	6	6	Teachers 1(575), 2(425), 1(400), 1(265), 1(245)	28,148			29,040
			Special pay 2(75)	900			900
			Pay of Officers—Voted ...	29,048	14,524	29,900	29,940
	2	2	Laboratory Assistants	840			840
	5	5	Demonstrators	8,580			8,100
	1	1	Taxidermists, Injector and Compounder ...	180			180
			Leave salaries	300			300
			Matrons and Midwife	...			...
	3	3	Clerks	1,714			1,704
	6	6	Servants	720			720
			Temporary establishment	...			...
			Pay of Establishment ...	12,334	6,100	12,200	11,844
			TRAVELLING ALLOWANCE	400	200		400
			Grain compensation allowance	...	...		...
			Other allowances	180	90		180
			Allowances—Voted ...	580	290	580	580
			Customs duty on imported stores	...			...
			Prizes and medals	60			170
			Instruments and apparatus ...	250			250
			Grant to games club	200			200
			Rents, rates and taxes	1,750			1,750
			Miscellaneous (Non-contract)	1,396			1,396
							44,764

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimates, 1936-37. (7)	Budget Estimate 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	44,362	22,114	44,280	44,764	91,541
				3,656			3,766	
MEDICAL SCHOOLS—*concld.*								
			Libraries	1,000			1,000	
			Grant to scholarship-holders at Medical Schools for medical books.	450			450	
			Electric current charges	...			...	
			Models and diagrams	100			100	
			Medical stores	800			600	
			Deduct—Probable savings	...			...	
			Contingencies—Non-contract ...	6,003	3,003	6,006	6,116	15,393
			Contract contingencies	3,200			4,200	
			Contingencies—Contract ...	3,200	1,600	3,200	4,200	3,437
			Scholarships and stipends	2,100			2,100	
			Scholarships ...	2,100	1,050	2,100	2,100	4,396
			TOTAL ... Voted ...	53,268	26,567	53,986	54,780	1,10,187
			TOTAL—Charged ...	*2,400*	*1,200*	*1,600*	*2,400*	*4,580*
			TOTAL—MEDICAL SCHOOLS ...	55,668	27,767	55,586	57,180	1,14,767
			AYURVEDIC SCHOOL.					
SCHOOLS OF INDIAN MEDICINE.	7	7	Principal, professors, teachers, etc., 1(200), 1(150), 5(100).	10,200			10,200	
	1	1	Vaidya	600			600	
	...	1	Assistant vaidya	300			...	
	2	2	Compounders	600			600	
	2	2	Dispensary and pharmacy servants ...	240			240	
	1	1	Clerk	408			480	
	3	3	Servants	384			384	
			Pay of Establishment ...	12,732	6,320	12,630	12,504	12,531
			TRAVELLING ALLOWANCE	1,000	500		1,000	806
			Other allowances	360	180		360	360
			Allowances—Voted ...	1,360	680	1,360	1,360	1,166
			Rents, rates and taxes	204			...	
			Contingencies and stationery	790			790	
			Convocation	150			150	
			Museum	100			100	
			Library	100			100	
			Examination	850			850	
			Medicines (raw materials)	1,500			1,500	
			Athletic club	115			115	
			Contingencies—Non-contract ...	3,809	1,905	3,809	3,605	5,001
			TOTAL—AYURVEDIC SCHOOL ...	**17,901**	**8,905**	**17,808**	**17,469**	**18,698**
			Carried over ...	17,901	8,905	17,808	17,469	18,698

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimates, 1937-38. (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Ac[illegible] (9)
				Rs.	Rs.	Rs.	Rs.	
			Brought forward ...	17,901	8,905	17,808	17,480	[illegible]
			TIBBI SCHOOL.					
SCHOOLS OF INDIAN MEDICINE—*concld.*	7	7	Superintendent and professors 1(200), 1(150), 4(100), 1(40).	9,480			9,480	
	1	1	Hakim for dispensary (50)	600			600	
	...	1	Assistant to Hakim for dispensary	300			...	
	2	2	Attars	600			600	
	1	1	Dispensary servant	144			144	
	1	1	Clerk and librarian	480			480	
	1	1	Daftary	120			120	
	2	2	Servants	264			264	
			Pay of Establishment ...	11,988	5,984	11,968	11,688	[illegible]
			TRAVELLING ALLOWANCE	300	150		300	[illegible]
			Other allowances	...	...		...	[illegible]
			Allowances—Voted ...	300	150	300	300	
			Rents, rates and taxes	204			...	
			Contingencies and stationery	396			396	
			Pharmacy and dispensary expenses ...	600			600	
			Books for library	100			100	
			Examinations	492			492	
			Athletic club	106			106	
			Contingencies—Non-contract ...	1,898	949	1,898	1,694	[illegible]
			TOTAL—TIBBI SCHOOL ...	14,186	7,083	14,166	13,682	[illegible]
			TOTAL—SCHOOLS OF INDIAN MEDICINE	32,087	15,988	31,974	31,151	[illegible]

38.—MEDICAL—MENTAL HOSPITAL.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MENTAL HOSPITAL	*1*	*1*	*Superintendent 1 (2,050) ... ...*	*24,600*			*21,600*	
			Pay of Officers—Charged ...	*24,600*	*12,300*	*23,328*	*21,600*	*5,187*
	2	2	Assistant Superintendents 1(425), 1(375) ...	9,663			10,473	
			Special pay	...			...	
			Pay of Officers—Voted ...	9,663	4,692	9,353	10,473	19,300
	5	5	Sub-Assistant Surgeons and their local allowance	10,326			10,723	
	5	5	Matron and nurses	8,102			8,004	
	1	1	Steward	4,711			4,500	
	8	8	Clerks	8,592			8,350	
	3	3	Assistant store-keepers	2,640			2,520	
	443	443	Servants and guards	1,09,356			1,09,293	
	3	3	Weaving Instructor and basket-makers ...	1,588			1,680	
	4	4	Compounders	2,141			2,136	
			Temporary establishment	...			...	
	2	2	Garden Overseer and Jamadar	1,680			1,680	
			Leave Salary	4,500			6,500	
			Deduct—Probable savings	—4,636			—4,063	
			Pay of Establishment ...	1,49,000	74,250	1,48,500	1,51,323	1,48,990
			TRAVELLING ALLOWANCE	*100*	*50*		*100*	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	
			Allowances—Charged	*100*	*50*	*100*	*100*	...
			TRAVELLING ALLOWANCE	1,900	950		1,900	2,566
			Grain compensation allowance	...	...		...	—
			Other allowances	3,300	1,650		3,300	3,208
			Travelling allowance of members of the Managing Committee of the Indian Mental Hospital.	40	20		40	40
			Allowances—Voted ...	5,240	2,620	5,240	5,240	6,114
			Carried over ...	1,88,603	93,912	1,86,551	1,88,726	1,79,591

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimates, 1937-38. (5)	Grant on Account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	17,901	8,905	17,808	17,460
			TIBBI SCHOOL.				
SCHOOLS OF INDIAN MEDICINE—*concld.*	7	7	Superintendent and professors 1(200), 1(150), 4(100), 1(40).	9,480			9,480
	1	1	Hakim for dispensary (50)	600			600
	...	1	Assistant to Hakim for dispensary	300			...
	2	2	Attars	600			600
	1	1	Dispensary servant	144			144
	1	1	Clerk and librarian	480			480
	1	1	Daftary	120			120
	2	2	Servants	264			264
			Pay of Establishment ...	11,988	5,984	11,968	11,688
			TRAVELLING ALLOWANCE	300	150		300
			Other allowances	...	...		...
			Allowances—Voted ...	300	150	300	300
			Rents, rates and taxes	204			...
			Contingencies and stationery	396			396
			Pharmacy and dispensary expenses ...	600			600
			Books for library	100			100
			Examinations	492			[illegible]
			Athletic club	106			106
			Contingencies—Non-contract ...	1,898	949	1,898	1,694
			TOTAL—TIBBI SCHOOL ...	14,186	7,083	14,166	13,682
			TOTAL—SCHOOLS OF INDIAN MEDICINE	32,087	15,988	31,974	31,151

38.—MEDICAL—MENTAL HOSPITAL.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MENTAL HOSPITAL	*1*	*1*	*Superintendent 1 (2,050)*	*24,600*			*21,600*	
			Pay of Officers—Charged ...	*24,600*	*12,300*	*23,358*	*21,600*	*5,187*
	2	2	Assistant Superintendents 1(425), 1(375) ...	9,663			10,473	
			Special pay	...			...	
			Pay of Officers—Voted ...	9,663	4,692	9,353	10,473	19,300
	5	5	Sub-Assistant Surgeons and their local allowance	10,326			10,723	
	5	5	Matron and nurses	8,102			8,004	
	1	1	Steward	4,711			4,500	
	8	8	Clerks	8,592			8,350	
	3	3	Assistant store-keepers	2,640			2,520	
	443	443	Servants and guards	1,09,356			1,09,293	
	3	3	Weaving Instructor and basket-makers ...	1,588			1,680	
	4	4	Compounders	2,141			2,136	
			Temporary establishment	...			...	
	2	2	Garden Overseer and Jamadar	1,680			1,680	
			Leave Salary	4,500			6,500	
			Deduct—Probable savings	—4,636			—4,063	
			Pay of Establishment ...	1,49,000	74,250	1,48,500	1,51,323	1,48,990
			TRAVELLING ALLOWANCE	*100*	*50*		*100*	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	
			Allowances—Charged	*100*	*50*	*100*	*100*	...
			TRAVELLING ALLOWANCE	1,900	950		1,900	2,866
			Grain compensation allowance	...	...		...	...
			Other allowances	3,300	1,650		3,200	3,208
			Travelling allowance of members of the Managing Committee of the Indian Mental Hospital.	40	20		40	40
			Allowances—Voted ...	5,240	2,620	5,240	5,240	6,114
			Carried over ...	1,88,603	93,912	1,86,551	1,88,736	1,79,591

38.—MEDICAL—MENTAL HOSPITAL—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,88,603	93,912	1,86,551	1,88,736	1,70,591
MENTAL HOSPITAL —*concld.*			Miscellaneous (non-contract) and office expenses	5,000			5,000	
			Amusements	1,100			1,100	
			Books and periodicals	200			200	
			Pay of menials	30,500			30,500	
			Library for patients	150			150	
			Medical equipment	500			500	
			Telephone rents	971			971	
			Conservancy and sanitation	4,000			4,500	
			Motor car expenses	3,300			3,300	
			Diet	1,28,000			1,28,000	
			Locks	100			100	
			Uniform	6,820			7,224	
			Hot and cold weather charges	300			300	
			Garden expenses	5,300			5,800	
			Clothing and bedding	15,000			15,000	
			Feed and upkeep of cattle	350			350	
			Washing charges under contract	4,000			4,000	
			Furniture and repairs	1,400			1,400	
			Medical stores	5,000			5,000	
			Raw materials for manufacture	3,000			4,500	
			Diet and passage money for discharged patients	529			529	
			Diet on special occasion	1,100			1,100	
			Cinematograph	1,800			1,800	
			Deduct—Probable savings	...			...	
			Contingencies—Non-contract ...	2,18,420	1,09,210	2,20,824	2,21,324	2,20,0[illegible]
			Charges payable to other Government ...	300	150	562	300	[illegible]
			TOTAL ...	4,07,323	2,03,272	4,07,937	4.10,360	4,00,0[illegible]
			Deduct—Amount recoverable from Bengal—Voted	—2,88,328	—1,43,171	—2,86,342	—2.90,301	—2,78,[illegible]
			„ „ „ „ **Orissa**	—19,222	—9,500	—19,089	—18,000	...
			Charges payable to Board of Trustees, Ranchi Mental Hospital— Charged ...	*15,500*	*7,348*	*14,696*	*14,200*	*24,7[illegible]*
			TOTAL ... Voted ...	75,073	38,251	79,078	80,359	1,16,0[illegible]
			TOTAL ... Charged ...	*40,200*	*19,698*	*38,124*	*35,900*	*29,9[illegible]*
			TOTAL—MENTAL HOSPITA ...	**1,15,273**	**57,949**	**1,17,202**	**1,16,259**	1,46,0[illegible]

38.—MEDICAL—RADIUM INSTITUTE.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
RADIUM INSTITUTE	1	1	Surgeon, 1(675)	8,150			7,800	
			Pay of Officers—Voted ...	8,150	4,075	7,847	7,800	7,515
	1	1	Temporary House Surgeon	600			600	
	1	1	Lady Doctor	2,070			2,050	
	2	2	Matron and nurses	3,390			3,040	
	2	2	Clerks	1,350			1,380	
	3	3	Compounders and dressers	787			840	
	4	4	Servants	564			564	
			Leave salary	933			467	
			Pay of Establishment ...	9,694	4,847	8,439	8,961	7,908
			TRAVELLING ALLOWANCE	150	75		150	
			Other allowances	1,560	775		1,560	1,536
			Allowances—Voted ...	1,710	850	1,700	1,710	1,536
			Medical stores	1,800			2,200	
			Rents, rates and taxes	1,200			1,500	
			Miscellaneous contingencies (non-contract) ...	3,200			3,723	
			Diet	2,300			2,300	
			Bedding and clothing	150			150	
			Electric current charges	1,300			1,300	
			Contingencies—Non-contract ...	9,950	4,975	9,987	11,173	9,349
			TOTAL ... Voted ...	29,504	14,747	28,003	29,644	26,308
			TOTAL—RADIUM INSTITUTE ...	**29,504**	**14,747**	**28,003**	**29,644**	**26,308**

GRANT NO. 14.

MAJOR HEAD—39.—PUBLIC HEALTH.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Public Health.

Rs. 12,61,656.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
PUBLIC HEALTH ESTABLISHMENT.		Rs.	Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE.						
Pay of Officers	*Charged* ...	*49,800*	*24,900*	*38,813*	*43,207*	31,1[illegible]
Pay of Officers	Voted ...	27,300	13,650	36,006	32,500	34,86[illegible]
Pay of Establishment	...	21,680	10,450	20,900	20,919	21,910
Allowances	*Charged* ...	*2,500*	*1,250*	*2,500*	*2,500*	1,190
Allowances	Voted ...	9,775	5,000	11,100	7,950	11,084
Contingencies (Non-contract)	...	1,358	730	1,461	1,461	1,8[illegible]
Contingencies (Contract)	...	3,100	1,550	3,100	3,100	3,1[illegible]
TOTAL A ...	Voted ...	63,213	31,380	72,567	65,930	72,84[illegible]
	Charged ...	*52,300*	*26,150*	*41,313*	*45,707*	35,61[illegible]
B—ENGINEERING BRANCH.						
Pay of Officers	*Charged* ...	*25,800*	*12,900*	*9,571*	*9,640*	25,6[illegible]
Pay of Officers	Voted ...	61,206	30,600	83,594	77,424	75,95[illegible]
Pay of Establishment	...	1,65,569	82,800	1,68,190	1,60,705	1,57,02[illegible]
Allowances	*Charged* ...	*4,000*	*2,000*	*1,300*	*1,300*	4,31[illegible]
Allowances	Voted ...	22,045	11,000	24,045	17,400	20,11[illegible]
Contingencies (Non-contract)	...	11,000	5,500	11,000	9,750	13,658
Add Establishment, etc., charges payable to Public Works Department		20,648	...	22,296	12,293	16,507
Deduct—Amount chargeable to "81-Civil Works" ...	...	—18,087	...	—17,951	—13,866	—10,652
Deduct—Amount chargeable to "63-Extraordinary charges"	...	...	...	—17,951	—13,865	—10,65[illegible]
Deduct—Amount recoverable from Bengal	...	—4,187	...	— 6,447	—4,011	—3,6[illegible]
Deduct—Amount recoverable from Orissa	...	— 13,959	...	—16,298	—14,512	[illegible]
TOTAL B ...	Voted ...	2,44,235	1,29,900	2,50,478	2,31,319	2,57,6[illegible]
	Charged ...	*29,800*	*14,900*	*10,871*	*10,940*	29,9[illegible]
C—SANITARY INSPECTORS' SCHOOL.						
Pay of Officers ...	Voted ...	75	40	133	75	...
Pay of Establishment	...	98	50	98	98	[illegible]
Contingencies (Non-contract)	...	120	60	120	120	4[illegible]
Deduct—Amount recoverable from the Government of Orissa	...	—60	...	—60	—60	...
TOTAL C ...	Voted ...	233	150	291	233	11[illegible]

39.—PUBLIC HEALTH.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
D—VACCINATION ESTABLISHMENT—						
Pay of Establishment	...	15,650	8,000	16,700	15,506	18,909
Allowances	Voted ...	10,900	5,500	11,150	10,300	11,640
Contingencies (Non-contract)	...	1,000	500	1,000	1,000	485
Contingencies (Contract)	...	1,220	620	1,270	1,300	1,635
TOTAL D ...	Voted ...	28,770	14,620	30,120	28,106	32,679
E—VACCINE DEPÔT—						
Pay of Officers	Voted ...	5,700	2,810	5,675	5,675	5,378
Pay of Establishment ...	... ...	5,983	2,960	5,924	5,924	5,446
Allowances	Voted ...	2,064	1,030	2,064	2,064	2,090
Contingencies (Non-contract)	... ...	21,675	9,000	17,825	17,225	17,318
TOTAL E ...	Voted ...	35,422	15,830	31,488	30,888	30,232
TOTAL—PUBLIC HEALTH ESTABLISHMENT	Voted ...	3,71,873	1,91,880	3,84,944	3,56,476	3,93,527
	Charged ...	*82,100*	*41,050*	*52,184*	*56,847*	*65,606*
GRANTS FOR PUBLIC HEALTH PURPOSES.						
CONTRIBUTIONS ON ACCOUNT OF HEALTH OFFICERS AND SANITARY INSPECTORS	Voted	35,258	17,600	38,548	35,226	48,928
GRANTS TO THE ASSOCIATION FOR MORAL AND SOCIAL HYGIENE	Voted ...	1,000	1,000	...	...	...
CONTRIBUTION TOWARDS KALA-AZAR ENQUIRY	Voted ...	...	...	...	...	...
MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS	Voted ...	40,810	20,400	40,984	39,778	44,980
CONTRIBUTIONS TO LOCAL BODIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE	Voted ...	1,65,250	70,500	45,000	1,05,250	2,40,987
GRANT TO THE PURULIA MUNICIPALITY FOR WORK IN CONNECTION WITH OUT BREAK OF EPIDEMIC DROPSY	...	...	...	2,600	...	...
GRANTS TO DISTRICT BOARDS FOR PUBLIC HEALTH SCHEMES (a)	Voted ...	26,000	13,000	24,200	26,000	51,008
TRANSFER TO THE GAYA PILGRIM LODGING HOUSE FUND	...	60,000	30,000	...	...	...
TRANSFER TO THE DEOGHAR PILGRIM LODGING HOUSE FUND		3,000	1,000	...	...	...
LUMP PROVISION FOR REGRANT OF LAPSED GRANTS	...	15,000	15,000	...	...	...
GRANTS TO THE MANBHUM DISTRICT BOARD FOR COMBATING EPIDEMIC OF CHOLERA AND DROPSY	...	...	...	...	...	6,000
GRANT TO DEOGHAR MUNICIPALITY FOR IMPROVEMENT OF SIVAGANGA TANK AT DEOGHAR	...	5,000	...	...	...	...
GRANT TO DISTRICT BOARDS OF DARBHANGA AND MUZAFFARPUR FOR ANTI-MALARIAL SCHEME	...	10,000	...	...	...	...
TOTAL—GRANTS FOR PUBLIC HEALTH PURPOSES	Voted ...	3,61,318	1,68,500	1,51,332	2,06,254	3,91,903
EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.						
A—BUBONIC PLAGUE	...	7,000	3,500	7,000	7,000	9,383
B—MALARIA	...	9,000	4,500	9,000	9,000	7,573
C—OTHER EPIDEMIC DISEASES—						
Pay of officers	Voted ...	43,907	21,900	39,800	46,000	41,015
Pay of Establishment	... ...	16,160	8,080	15,400	15,400	9,430
Allowances	Voted ...	21,430	10,700	20,050	21,850	18,887
Contingencies (Non-contract)	... ...	23,260	11,620	20,660	23,260	26,737
Other schemes	... ...	32,290	16,100	32,128	32,123	26,419
TOTAL C ...	Voted ...	1,37,047	68,400	1,28,038	1,38,633	1,22,498
D—PUBLICITY CAMPAIGN—						
Pay of Establishment	... ...	996	460	960	960	914
Allowances	Voted ...	80	40	80	80	11
Contingencies (Non-contract)	... ...	800	400	800	800	1,169
TOTAL D ...	... ...	1,876	900	1,840	1,840	2,094
TOTAL—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.	Voted ...	1,54,923	77,300	1,45,878	1,56,473	1,41,548

(a) Rs. 10,000 each for the District Boards, Patna and M...

39.—PUBLIC HEALTH—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
BACTERIOLOGICAL LABORATORIES.						
A.—PUBLIC HEALTH LABORATORY.						
Pay of Officers	Voted ...	5,160	2,430	4,860	2,640	3,924
Pay of Establishment	... ...	6,122	3,030	6,069	8,289	7,069
Allowances	Voted ...	1,200	600	1,200	1,200	1,919
Contingencies—Non-contract	... ...	6,100	3,000	6,000	6,000	5,960
Cost of training	... ...	...	...	...	...	...
TOTAL A ...	Voted ...	18,582	9,060	18,129	18,129	18,872
B.—BACTERIOLOGICAL LABORATORY.						
Pay of Officers	*Charged*	*1,650*	*830*	*2,705*	*1,800*	*3,330*
Pay of Officers	Voted ...	700	350	...	600	...
Pay of Establishment	... ...	2,685	1,340	2,681	2,673	2,475
Allowances	Voted ...	1,800	850	1,726	1,800	1,753
Contingencies—Non-contract	... ...	2,592	1,300	2,592	2,592	2,558
TOTAL B	Voted ...	7,777	3,840	6,999	7,665	6,786
	Charged ...	*1,650*	*83*	*2,705*	*1,800*	*3,330*
TOTAL—BACTERIOLOGICAL LABORATORIES	Voted ...	26,359	12,900	25,128	25,794	25,658
	Charged ...	*1,650*	*830*	*2,705*	*1800*	*3,330*
PASTEUR INSTITUTES						
Pay of Officers	Voted ...	7,860	3,700	7,378	7,760	7,828
Pay of Establishment	... ...	2,130	1,100	2,158	2,120	1,943
Allowances	Voted ...	1,000	500	1,000	1,000	1,042
Contingencies—Non-contract	... ...	3,070	1,530	3,070	3,070	2,620
Grants and Subsidies	... ...	1,600	750	1,500	1,500	1,600
TOTAL—PASTEUR INSTITUTES	...	15,660	7,580	15,106	15,450	15,033
WORKS—						
ORIGINAL WORKS—						
MAJOR WORKS	...	(a) 1,50,866	58,492	87,704	1,17,163	29,855
MINOR WORKS	Voted ...	21,159	9,097	24,000	22,200	23,399
	Charged ...	*2,650*	*2,903*	...	...	...
REPAIRS	Voted ...	1,21,508	60,795	1,35,937	1,20,317	1,19,778
	Charged ...	*10,410*	*5,205*	...	...	...
TOOLS AND PLANT	...	17,000	8,500	17,000	16,200	26,839
SUSPENSE	...	2,700	1,300	—4,597	2,250	1,559
ADD—CHARGES PAYABLE TO P. W. D.	...	1,800	900	2,000	1,261	1,298
TOTAL ...	Voted ...	3,15,033	1,39,084	2,62,044	2,79,391	2,02,728
	Charged ...	*13,060*	*8,108*	...	...	...
DEDUCT—(*i*) AMOUNT RECOVERABLE FROM GOVERNMENT OF BENGAL. (*ii*) ENGLISH COST OF STORES ... ... (*iii*) AMOUNT RECOVERABLE FROM GOVERNMENT OF ASSAM.		—14,990	...	—22,966	—16,296	—13,968
(*iv*) CONTRIBUTION FROM IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.		...	...	...	...	...
WORKS	Voted ...	3,00,043	1,39,084	2,39,078	2,63,095	1,88,760
	Charged ...	*13,060*	*8,108*	...	...	...
DEDUCT—PROBABLE SAVINGS	...	...	...	...	...	...
TOTAL—WORKS ...	Voted ...	3,00,043	1,39,084	2,39,078	2,63,095	1,88,760
	Charged ...	*13,060*	*8,108*	...	...	...

(*a*) For details please see page 251.

39.—PUBLIC HEALTH—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES IN ENGLAND—						
LEAVE SALARIES AND DEPUTATION PAY—						
High Commissioner	Voted ...	25,360	12,680	5,040	7,240	6,340
	Charged ...	*1,960*	*980*	*15,320*	*23,640*	*1,841*
STERLING OVERSEAS PAY—						
High Commissioner	Voted ...	5,920	2,960	6,520	7,440	8,808
	Charged ...	*9,080*	*4,540*	*3,040*	*4,000*	*4,279*
STORES FOR INDIA—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
OTHER CHARGES—						
High Commissioner	Voted ...	200	120	200	200	200
	Charged ...	...	...	...	...	...
TOTAL—HIGH COMMISSIONER ...	Voted ...	**31,480**	**15,760**	**11,760**	**14,880**	**15,438**
	Charged ...	*11,040*	*5,520*	*18,360*	*27,640*	*6,111*
TOTAL—CHARGES IN ENGLAND	Voted ...	**31,480**	**15,760**	**11,760**	**14,880**	**15,438**
	Charged ...	*11,040*	*5,520*	*18,360*	*27,640*	*6,111*
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	...	—79
	Charged ...	...	...	...	...	—32
TOTAL ...	Voted ...	(a) **12,61,656**	**6,13,004**	**9,73,226**	**10,38,427**	**11,71,788**
TOTAL ...	*Charged* ...	*1,07,850*	*55,508*	*73,249*	*86,087*	*75,017*
TOTAL—39—PUBLIC HEALTH ...		**13,69,506**	**6,68,512**	**10,46,475**	**11,24,514**	**12,46,805**
ADD—						
(1) PRO RATA SHARE OF ESTABLISHMENT—						
	Voted ...	26,687	...	28,545	27,178	13,359
	Charged ...	*17,138*	...	*18,232*	*24,218*	*16,559*
TOTAL—PRO RATA SHARE OF ESTABLISHMENT ...		43,825	...	46,777	51,396	29,918
(2) PRO RATA SHARE OF TOOLS AND PLANT CHARGES ...		1,200	...	1,700	2,961	...
TOTAL—PRO RATA SHARE OF TOOLS AND PLANT CHARGES ...		1,200	...	1700	2,961	...
ANGUL		...	...	...	...	2,092
GRAND TOTAL ...		(b) **14,14,531**	**6,68 512**	**10,94,252**	**11,78,871**	**12,78,815**

(a) This figure represents the amount of this grant.
(b) This figure is the total in the general abstract at page 9.

39.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	*1*	*1*	*Director of Public Health 1(2,400)* ...	*28,800*			*28,800*	
		1	*Assistant Director of Public Health 1(1,750) Special pay ( ).*	*21,000* ...			*14,407* ...	
			Pay of Officers—Charged ...	*49,800*	*24,900*	*38,813*	*43,207*	*34,420*
	2	2	Assistant Directors of Public Health 1(1,200), 1(700).	22,800			27,775	
	1	1	Personal Assistant 1(325) *plus* special pay (50)...	4,500			4,725	
			Officer on training	...			...	
			Pay of Officers—Voted ...	27,300	13,650	36,006	32,500	34,868
	18	18	Clerks	19,428			20,292	
	12	12	Servants	1,752			1,752	
			Leave salaries	500			500	
			Deduct—Probable savings	...			—1,625	
			Pay of Establishment ...	21,680	10,450	20,900	20,919	21,910
			TRAVELLING ALLOWANCE	*2,500*	*1,250*		*2,500*	*1,190*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	
			Allowances—Charged ...	*2,500*	*1,250*	*2,500*	*2,500*	*1,190*
			TRAVELLING ALLOWANCE	8,500	4,250		6,300	8,909
			Other allowances	1,275	750		1,650	2,175
			Grain compensation allowance	...	...		...	...
			Allowances—Voted ...	9,775	5,000	11,100	7,950	11,084
			Rents, rates and taxes	580			580	
			Purchase of typewriters	...			...	
			Miscellaneous (non-contract)	778			881	
			Contingencies—Non-contract ...	1,358	730	1,461	1,161	1,83[illegible]
			Contract contingencies	3,100			3,100	
			Contingencies—Contract ...	3,100	1,550	3,100	3,100	2,15[illegible]
			TOTAL ... Voted ...	63,213	31,380	72,567	65,930	72,84[illegible]
			TOTAL—Charged ...	*52,300*	*26,150*	*41,313*	*45,707*	*35,61*[illegible]
			TOTAL—SUPERINTENDENCE ...	**1,15,513**	**57,530**	**1,13,880**	**1,11,637**	**1,08,45**[illegible]

39.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on Account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
ENGINEERING BRANCH.	*1*	*1*	*Superintending and Executive Engineer 1(2,150).*	*25,800*			*9,640*	
			Leave salary	...				
			Pay of Officers—Charged ...	*25,800*	*12,900*	*9,571*	*9,640*	*25,683*
	6	5	Engineers and Assistant Engineers 1(1,375), 1(850), 1(670), 1(450), 1(430).	33,937			44,337	
	6	7	Temporary Assistant Engineers 1(750), 1(320), 1(300), 1(240), 1(225), 2(200).	26,769			32,537	
			Leave salaries	500			500	
			Deduct—Probable savings					
			Pay of Officers—Voted ...	61,206	30,600	83,594	77,424	75,952
	11	11	Supervisors, overseers and sub-overseers ...	27,794			23,840	
			Special pay	2,580			1,680	
			Shorthand pay	480			480	
			Temporary upper and lower subordinates ...	52,725			48,370	
	11	11	Accountant and accounts clerks	18,120			17,557	
	25	25	Clerks, estimators, draftsmen	20,501			10,651	
	14	14	Duftaris, jamadars and peons	2,160			2,160	
			Temporary establishment	40,009			44,759	
			Leave salaries	1,200			1,200	
			Engine driver and fitter, etc.	...			...	
			Deduct—Probable savings	...			...	
			Pay of Establishment ...	1,65,569	82,800	1,68,190	1,60,706	1,57,022
			TRAVELLING ALLOWANCE	*4,000*	*2,000*		*1,300*	*1,315*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Allowances—Charged ...	*4,000*	*2,000*	*1,300*	*1,300*	*1,315*
			TRAVELLING ALLOWANCE	22,000	10,975		17,400	20,074
			Cost of passages—(voted)	...	...		...	...
			Other allowances	45	25		...	45
			Allowances—Voted ...	22,045	11,000	24,045	17,400	20,119
			Customs duty on imported stores	...			...	
			Contingencies	11,000			9,750	
			Contingencies—Non-contract ...	11,000	5,500	11,000	9,750	13,658
			Add Establishment charges payable to Public Works Department.	20,648		22,206	12,393	16,507
			TOTAL ...	3,10,268	1,44,800	3,19,996	2,85,513	3,13,256
			Deduct—(1) Amount chargeable to "51—Civil Works".	—18,087		—17,951	—13,246	—10,682
			(2) "63—Extraordinary charges" ...	...		—17,951	—13,965	—10,651
			(3) Amount recoverable from Bengal and Orissa on account of Indian Mental Hospital.	—4,187		—6,447	—4,011	—3,883
			(4) Amount recoverable from the Government of Orissa on account of share cost of P. H. Circle.	—13,959		—16,298	—14,512	—608
			TOTAL ... Voted	2,44,235	1,29,900	2,50,478	2,31,319	2,57,664
			TOTAL—Charged ...	*29,800*	*14,900*	*10,871*	*10,940*	*29,998*
			TOTAL—ENGINEERING BRANCH ...	2,74,035	1,44,800	2,61,349	2,42,259	2,87,562

39.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Pay of Officers—Voted ...	75	40	133	75	
SANITARY INSPECTORS' SCHOOL.			Clerk	68			68	
			Servants	30			30	
			Pay of Establishment ...	98	50	98	98	73
			Allowances—Voted ...		...			...
			Rent, rates and taxes	...		...	...	...
			Miscellaneous	120			120	
			Contingencies—Non-contract ...	120	60	120	120	43
			Deduct—Amount recoverable from the Government of Orissa.	—60		— 60	—60	
			TOTAL—SANITARY INSPECTORS' SCHOOL	**233**	**150**	**291**	**233**	**116**
VACCINATION ESTABLISHMENT.	33	33	Inspectors and Sub-Inspectors	15,180			15,036	
			Leave salary	470			470	
			Pay of Establishment ...	15,650	8,000	16,700	15,506	18,909
			TRAVELLING ALLOWANCE	10,900	5,500		10,300	11,640
			Other allowances	...	...	...	...	...
			Allowances—Voted ...	10,900	5,500	11,150	10,300	11,640
			Medical stores	1,000			1,000	
			Miscellaneous (non-contract)	...			...	
			Contingencies—Non-contract ...	1,000	500	1,000	1,000	486
			Contingencies—Contract ...	1,220	620	1,270	1,300	1,635
			TOTAL—VACCINATION ESTABLISHMENT	**28,770**	**14,620**	**30,120**	**28,106**	**32,670**
VACCINE DEPÔT.	1	1	Superintendent 1(475)	5,700			5,675	
			Pay of Officers—Voted ...	5,700	2,840	5,675	5,675	5,378
	5	5	Engine driver, loaders, etc.	4,440			4,405	
	2	2	Clerks	1,003			979	
	2	2	Servants	240			240	
			Leave salaries	300			300	
			Pay of Establishment ...	5,983	2,960	5,924	5,924	5,446
			TRAVELLING ALLOWANCE	100	50	...	100	130
			Grain compensation allowance	...	...	...	...	...
			Other allowances	1,964	980	...	1,964	1,960
			Allowances—Voted ...	2,064	1,030	2,064	2,064	2,090
			Customs duty on imported stores	600			600	
			Miscellaneous	21,075			16,625	
			Contingencies—Non-contract ...	21,675	9,000	17,825	17,225	17,318
			TOTAL—VACCINE DEPOT ...	**35,422**	**15,830**	**31,488**	**30,888**	**30,232**

39.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Chargd items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
MEDICAL EXAMINATION OF SCHOLARS, ETC.			MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS.	Rs.	Rs.	Rs.	Rs.	Rs.
	4	4	School medical officers 1 (375), 1 (350), 1(325) 1(180).	14,930			16,539	
	1	1	Lady medical officer 1(300)	3,600			3,331	
			Pay of officers—Voted ...	18,530	9,300	19,445	19,870	
	4	4	Assistant school medical officers	5,220			5,031	
	1	1	Clerk	480			562	
	5	5	Peons	600			600	
			Pay of establishment ...	6,300	3,140	6,111	6,193	
			TRAVELLING ALLOWANCE	6,800	3,400		6,800	
			Other allowances	7,230	3,900		7,065	
			Allowances—Voted ...	14,030	7,300	13,723	13,865	
			Contingencies	1,950	660	1,700	1,350	
			Deduct—Probable savings	...	...	...	—1,500	
			TOTAL—MEDICAL EXAMINATION OF SCHOLARS, ETC.*	**40,810**	**20,400**	**40,984**	**39,778**	**44,950**
CONTRIBUTION TO LOCAL BODIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE.			CONTRIBUTION TO LOCAL BODIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE.					
			Grants to district boards, municipalities and other local bodies for water-supply, sewerage and drainage.	40,000	20,000	40,000	40,000	
			Grants to district boards for rural water-supply ...	96,000	48,000	...	36,000	
			Reserve for contributions to district boards and municipalities for water-supply, sewerage and drainage.	...	...	...	...	
			Grant to the Bhagalpur municipality for water-works re-organisation.	24,250	...	...	24,250	
			Grant to the Saran district board for Sonepur Mela.	5,000	2,500	5,000	5,000	
			TOTAL CONTRIBUTION, ETC.* ...	**1,65,250**	**70,500**	**45,000**	**1,05,250**	**2,40,987**

39.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
MALARIA.*				Rs.	Rs.	Rs.	Rs.	Rs.
			Free supply of quinine to certain schools in Bihar	1,500			1,500	
			Purchase of quinine for sale	7,000			7,000	
			Commission on sale of quinine	500			500	
			TOTAL—MALARIA ...	**9,000**	**4,500**	**9,000**	**9,000**	**7,573**

* These sub-heads are also primary units of appropriation.

39.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
OTHER EPIDEMIC DISEASES.			Reserve of Assistant Surgeons	43,907			46,600	
			Deduct—Probable savings	...				
			Pay of Officers—Voted ...	43,907	21,900	39,800	46,600	41,015
			Temporary Epidemic Doctors	5,760			5,000	
			Vaccinators	10,400			10,400	
			Pay of Establishment	16,160	8,080	15,400	15,400	9,420
			TRAVELLING ALLOWANCE	6,400	3,200		6,400	5,369
			Other allowances	15,030	7,500		14,850	13,498
			Allowances—Voted ...	21,430	10,700	20,050	21,250	18,887
			Anti-influenza and anti-cholera vaccines ...	20,000			20,000	
			Miscellaneous	3,260			3,260	
			Contingencies—Non-contract ...	23,260	11,620	20,660	23,260	26,75[illegible]
			Bacteriophage scheme	32,290			32,128	
			Other schemes ...	32,290	16,100	32,128	32,128	26,41[illegible]
			TOTAL—OTHER EPIDEMIC DISEASES ...	**1,37,047**	**68,400**	**1,28,038**	**1,38,638**	**1,22,49[illegible]**
PUBLICITY CAMPAIGN.	3	3	Establishment 1(61), 2(11)	996			960	
			Pay of Establishment ...	996	460	960	960	91[illegible]
			TRAVELLING ALLOWANCE	80	40	80	80	11
			Fees for delivery of lectures	...	...		...	...
			Other allowances	...	...		...	...
			Allowances—Voted ...	80	40	80	80	11
			Contingencies	800			800	
			Contingencies—Non-contract ...	800	400	800	800	1,16[illegible]
			TOTAL—PUBLICITY CAMPAIGN ...	**1,876**	**900**	**1,840**	**1,840**	**2,09[illegible]**

39.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
			BACTERIOLOGICAL LABORATORIES.	Rs.	Rs.	Rs	Rs.	Rs.
PUBLIC HEALTH LABORATORY.	1	1	Chemical Analyst 1 (220)	2,760			2,640	
	1	1	Assistant Chemist 1 (200)	2,400			...	
			Pay of Officers—Voted ...	5,160	2,430	4,860	2,640	3,9[illegible]
	1	1	Assistant Chemist	...			2,220	
	1	1	Assistant Analyst	1,200			1,200	
	2	2	Laboratory assistants	1,320			1,324	
	2	2	Clerks	1,116			1,083	
	1	1	Medicine maker	720			720	
	1	1	Sample taker	300			300	
	1	1	Gas-operator	462			438	
	1	1	Laboratory attendant	120			120	
	3	3	Servants	384			384	
			Leave salary	500			500	
			Pay of Establishment ...	6,122	3,030	6,069	8,289	7,0[illegible]
			Carried over ...	11,282	5,460	10,929	10,929	10,9[illegible]

39.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	11,282	5,460	10,929	10,929	10,993
PUBLIC HEALTH LABORATORY —*concld.*			**BACTERIOLOGICAL LABORATORIES—*concld.***					
			TRAVELLING ALLOWANCE	1,200	600		1,200	1,123
			Grain compensation allowance	...	...		...	...
			Other allowances	...	...		...	796
			Allowances—Voted ...	1,200	600	1,200	1,200	1,919
			Customs duty on imported stores	100			100	
			Miscellaneous (non-contract)	6,000			5,900	
			Contingencies—Non-contract ...	6,100	3,000	6,000	6,000	5,960
			Cost of training	...	...	...	...	...
			TOTAL—PUBLIC HEALTH LABORATORY	**18,582**	**9,060**	**18,129**	**18,129**	**18,872**
BACTERIOLOGICAL LABORATORY.			*Bacteriologist to Government*	*1,650*			*1,800*	
			Pay of Officers—Charged ...	*1,650*	*830*	*2,705*	*1,800*	*3,330*
			Pay of Officers—Voted ...	700	350	...	600	...
	1	1	Media man (50)	600			600	
	1	1	Laboratory assistant (50)	600			600	
	1	1	Typist, (44), *plus* shorthand pay (40) ...	1,010			998	
	2	2	Packer 1(15) and peon 1(10)	300			300	
			Leave salary	175			175	
			Pay of Establishment ...	2,685	1,340	2,631	2,673	2,475
			Allowances	1,800			1,800	
			Allowances—Voted ...	1,800	850	1,726	1,800	1,753
			Contingencies (non-contract)	2,592			2,592	
			Contingencies—Non-contract ...	2,592	1,300	2,592	2,592	2,558
			TOTAL—BACTERIOLOGICAL LABORATORY. Voted ...	**7,777**	**3,840**	**6,999**	**7,665**	**6,786**
			TOTAL—BACTERIOLOGICAL LABORATORY. *Charged*	*1,650*	*830*	*2,705*	*1,800*	*3,330*
			TOTAL—Voted ...	26,359	12,900	25,128	25,794	25,658
			TOTAL—*Charged* ...	*1,650*	*830*	*2,705*	*1,800*	*3,330*
			TOTAL—BACTERIOLOGICAL LABORATORIES ...	**28,009**	**13,730**	**27,833**	**27,594**	**28,988**

39.—PUBLIC HEALTH—PASTEUR INSTITUTE.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
PASTEUR INSTITUTE.	2	2	Assistant Surgeons 1(325), 1(180), S. P. 1(150)...	7,860			7,760	
			Pay of Officers—Voted ...	7,860	3,700	7,378	7,760	7,828
	1	1	Laboratory Assistant (50)	600			600	
	3	3	Clerks	1,370			1,370	
			Leave salaries	160			150	
			Pay of Establishment ...	**2,130**	1,100	2,158	2,120	1,943
			TRAVELLING ALLOWANCE	100	50		100	142
			Other allowances	900	450		900	900
			Allowances—Voted ...	1,000	500	1,000	1,000	1,042
			Miscellaneous contingencies	3,070			3,070	
			Contingencies—Non-contract ...	3,070	1,530	3,070	3,070	2,020

GRANT No. 15.

MAJOR HEAD—40—AGRICULTURE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Agriculture.

Rs. 8,42,710.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL DEPARTMENT.						
A.—SUPERINTENDENCE.						
Pay of Officers ...	...*Charged*	*27,000*	*14,000*	*28,786*	*26,534*	*41,081*
Pay of Officers ...	...Voted	7,705	3,600	7,200	7,200	6,787
Pay of Establishment	...	24,002	12,000	21,500	21,969	21,559
Allowances ...	...*Charged*	*4,000*	*2,000*	*4,000*	*3,750*	*3,716*
Contribution, etc.	...*Charged*	...	...	...	...	...
Allowances ...	...Voted	1,600	800	1,600	1,600	825
Contingencies—Contract ...	...	4,000	2,000	4,000	4,000	4,092
Contingencies—Non-contract	...	817	410	1,167	817	1,063
TOTAL—A	Voted	**38,124**	**18,810**	**35,467**	**35,586**	**34,326**
	Charged	*31,000*	*16,000*	*32,786*	*30,284*	*44,797*
B.—EXPERT STAFF.						
Pay of Officers	...*Charged*	*16,550*	*8,300*	*21,266*	*21,950*	*18,939*
Pay of Officers	...Voted	65,684	32,000	66,000	72,602	76,264
Pay of Establishment	...	1,06,024	52,152	1,00,000	1,06,010	1,17,177
Allowances ...	...*Charged*	*2,100*	*1,050*	*4,680*	*5,758*	*3,674*
Allowances ...	...Voted	42,496	19,442	36,809	29,413	29,472
Contingencies—Contract ...	...	5,925	3,000	2,000	2,000	2,898
Contingencies—Non-contract	...	25,999	13,000	36,000	26,817	23,198
TOTAL—B	Voted	**2,46,128**	**1,19,594**	**2,40,809**	**2,36,842**	**2,49,409**
	Charged	*18,650*	*9,350*	*25,946*	*27,708*	*22,613*
C—SABOUR ESTATE.						
Pay of Establishment ...	...	891	440	879	879	867
Allowances ...	Voted	...	...	...	...	...
Contingencies—Non-contract ...	...	3,007	1,500	3,180	2,949	2,261
TOTAL—C ...	Voted	**3,898**	**1,940**	**4,059**	**3,828**	**3,128**
D.—PUBLIC SERVICE.						
a.—WELL-BORING STAFF.						
Pay of Officers ...	Voted	5,400	2,700	5,380	5,380	5,232
Pay of Establishment ...	...	28,101	14,000	27,962	27,962	26,867
Allowances ...	Voted	6,175	3,080	6,175	6,175	6,998
Contingencies—Non-contract ...	...	24,250	11,162	27,625	27,625	11,300
TOTAL—*a* ...	Voted	**63,926**	**30,942**	**67,142**	**67,142**	**50,397**
b.—**SEEDS, IMPLEMENTS AND MANURES** ...	...	9,300	3,750	7,500	7,500	9,205
c.—**MISCELLANEOUS** ...	...	30	15	30	400	4,019
TOTAL—D. ...	...	**73,256**	**34,707**	**74,672**	**75,042**	**63,621**
TOTAL—AGRICULTURAL DEPARTMENT...	Voted	**3,61,406**	**1,75,051**	**3,55,007**	**3,51,298**	**3,50,484**
	Charged	*49,650*	*25,350*	*58,732*	*57,992*	*67,410*

40—AGRICULTURE—EXPERIMENTAL FARMS.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS.						
A.—SEPAYA FARM.						
Pay of Establishment		1,150	575	1,552	1,830	1,778
Allowances	Voted ...	150	75	150	150	167
Contingencies—Non-contract		19,045	9,500	21,475	21,642	20,630
TOTAL—A ...	Voted ...	20,345	10,150	23,177	23,622	22,575
B.—SABOUR FARM.						
Pay of Establishment		2,600	1,140	2,290	2,057	2,056
Allowances	Voted ...	25	15	55	25	33
Contingencies—Non-contract		24,036	11,632	23,136	24,810	22,104
TOTAL—B ...	Voted ...	26,661	12,787	25,481	26,892	24,193
C.—RANCHI FARM.						
Pay of Establishment		1,063	520	1,039	1,039	1,014
Allowances	Voted ...	137	70	135	135	133
Contingencies—Non-contract		36,000	17,759	37,950	34,085	34,585
TOTAL—C	Voted ...	37,200	18,349	39,124	35,259	35,732
D.—PUSA FARM.						
Pay of Establishment		6,635	3,315	3,444	...	...
Allowances	Voted ...	150	75	...	...	...
Contingencies—Non-contract		42,718	21,009	3,47,175	...	...
TOTAL—D		49,503	24,399	3,50,619	...	...
E.—PATNA FARM.						
Pay of Establishment		2,480	1,240	2,643	2,372	2,137
Allowances		150	75	150	150	119
Contingencies—Non-contract		20,400	9,886	24,700	22,685	22,100
TOTAL—E ...	Voted ...	23,030	11,201	27,493	25,207	24,356
F.—SMALL FARMS.						
Pay of other Establishment		3,557	1,770	3,526	3,969	6,163
Allowances	Voted ...	320	150	315	305	478
Contingencies—Non-contract		43,819	20,000	37,054	38,080	48,151
TOTAL—F ...	Voted ...	47,696	21,920	40,895	42,354	54,715
G.—CUTTACK FRAMS						
Pay of Establishment		...	...	...	...	2,115
Allowances	Voted ...	...	...	...	...	120
Contingencies—Non-contract		...	...	...	...	19,400
TOTAL—G		...	...	...	...	21,635
TOTAL—EXPERIMENTAL FARMS ...	Voted ...	2,04,435	98,806	5,06,789	1,53,334	1,83,206
AGRICULTURAL EDUCATION AND RESEARCH.						
SCHOLARSHIPS		...	...	...	...	767
PUBLIC EXHIBITIONS AND FAIRS		850	425	850	850	3,866

40.—AGRICULTURE—BOTANICAL AND PUBLIC GARDENS.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDENS	300	150	300	300	300
AGRICULTURAL EXPERIMENTS.					
A.—1. IMPROVEMENT OF SUGARCANE CULTIVATION	1,19,558	50,000	99,200	1,00,004	46,967
2. ENTOMOLOGICAL SECTION	19,010	...	...	...	...
B.—EXPENDITURE IN CONNECTION WITH RESEARCH WORK.					
(1) Marketing scheme	20,368	10,180	20,655	18,517	14,850
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	20,655	18,517	—11,248
(2) Manurial experiments	...	...	...	...	...
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	...	...
(3) Sugarcane crushing mill	...	...	...	...	...
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	..	...	...	...
(4) Sugarcane Research Station	27,160	13,580	27,598	27,022	29,504
Deduct—Receipt	...	...	—3,000	—3,000	—3,017
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	—24,598	—44,022	—19,943
(5) Rice Research Scheme	36,174	18,080	36,732	33,800	36,688
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	—35,042	—33,800	—36,688
(6) Scheme for an economic enquiry into the cost of production of crops in the principal sugarcane and cotton tracts in India ...	3,615	1,800	10,853	10,810	10,105
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	—10,853	—10,810	—10,105
(7) Fruit Research scheme	14,218	7,100	13,172	13,868	12,923
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	—13,172	—13,868	—10,433
(8) Scheme of investigation into the malting and brewing qualities of improved barley	...	...	...	1,200	2,374
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	...	—1,200	—2,374
(9) Scheme of investigation on the possibilities of manufacturing Khandesari sugar by single pan method	1,306	650	1,470	1,470	1,384
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	—1,470	—1,470	—1,123
(10) Co-operative Experiments on Tobacco	...	...	...	...	2,500
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	...	...	—2,500
(11) Scheme for the analysis of indigenous fodder in Bihar ...	4,790	2,390	3,000	...	...
Deduct—Contribution	...	...	—3,000	...	...
(12) Scheme for investigation of sunhemp	440	220	3,275	...	...
(13) Scheme for village enquiry regarding cattle and milk production and consumption.	...	...	...	...	...
(14) Scheme for improvement of cattle	21,000	...	...	...	...
Deduct—Contribution, etc.	...	...	—3,275	...	...
TOTAL B ... Voted ...	1,29,071	54,000	1,690	...	12,897
TOTAL—AGRICULTURAL EXPERIMENTS ... Voted ...	2,67,639	1,04,000	1,00,890	1,00,004	59,864
CHARGES IN ENGLAND—					
LEAVE SALARIES AND DEPUTATION PAY— High Commissioner ... ... Voted ...	8,080	4,040	2,400	6,160	1,089
Charged ...	...	...	*6,360*	*11,080*	...
STERLING OVERSEES PAY— High Commissioner ... ... Voted	...	...	...	...	...
Charged ...	*4,800*	*2,400*	*6,720*	*9,600*	*7,823*
STORES FOR INDIA— High Commissioner ... ... Voted	...	...	...	...	...
Charged ...	...	...	...	...	...
OTHER CHARGES— High Commissioner ... ... Voted	...	...	...	...	333
Charged ...	...	...	...	...	*237*
TOTAL—HIGH COMMISSIONER ... Voted	8,080	4,040	2,400	6,160	1,422
Charged ...	*4,800*	*2,400*	*13,080*	*20,680*	*8,060*
TOTAL—CHARGES IN ENGLAND ... Voted	8,080	4,040	2,400	6,160	1,422
Charged ...	*4,800*	*2,400*	*13,080*	*20,680*	*8,060*
LOSS OR GAIN BY EXCHANGE ... Voted	...	...	...	...	—7
Charged ...	...	...	...	...	*139*
TOTAL ... Voted ...	(a)8,42,710	3,82,472	9,66,236	6,11,946	5,99,886
TOTAL ... *Charged* ...	*54,450*	*27,750*	*71,812*	*78,672*	*75,331*
TOTAL—40—AGRICULTURE ...	8,97,160	4,10,222	10,38,048	6,90,618	6,75,217
Angul	...	...	...	...	*5,878*
GRAND TOTAL ...	b 8,97,160	4,10,222	10,38,048	6,90,618	6,81,095

(a) This amount represents the amount of this grant.

(b) This figure represents the total figure in the General Abstract at page 9.

40.—AGRICULTURE—AGRICULTURAL DEPARTMENT.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	*1*	*1*	*Director of Agriculture (2,250)*	*27,000*			*26,534*	
			Pay of Officers—*Charged* ...	*27,000*	*14,000*	*28,786*	*26,534*	*41,081*
	1	1	Personal Assistant (600)	7,705			7,200	
			Pay of Officers—Voted ...	7,705	3,600	7,200	7,200	6,787
	16	15	Clerks	20,350			20,681	
	7	7	Servants	1,188			1,188	
			Leave salaries	...			...	
			Shorthand pay	600			600	
			Temporary Establishment	2,364			...	
			Deduct—Probable savings	– 500			—500	
			Pay of Establishment ...	24,002	12,000	21,500	21,960	21,559
			TRAVELLING ALLOWANCE	*4,000*	*2,000*		*3,750*	...
			Cost of passage granted under the Superior Civil Services Rules, 1924.	...	...		...	...
			Allowances—*Charged* ...	*4,000*	*2,000*	*4,000*	*3,750*	*3,716*
			Contribution for passages of officers transferred to and from other Govts.—*Charged* ...	...	...	...	...	...
			TRAVELLING ALLOWANCE	1,500	750		1,500	
			House-rent and other allowances	100	50		100	
			Allowances—Voted ...	1,600	800	1,600	1,600	825
			Contract Contingencies	4,000			4,000	
			Contingencies—Contract ...	4,000	2,000	4,000	4,000	4,092
			Customs duty on imported stores	...			...	
			Miscellaneous—non-contract	817			817	
			Contingencies—Non-contract ...	817	410	1,167	817	1,063
			TOTAL ... Voted ...	38,124	18,810	35,467	35,586	34,326
			TOTAL ... Charged ...	*31,000*	*16,000*	*32,786*	*30,284*	*44,797*
			TOTAL—SUPERINTENDENCE ...	69,124	34,810	68,253	65,870	79,123

40.—AGRICULTURE—AGRICULTURAL DEPARTMENT—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grants on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
EXPERT STAFF	2	1	*Deputy Directors of Agriculture 1(1,850),*	*16,550*	...	...	*21,950*	
			Overseas pay	...			...	
			Pay of Officers—Charged	*16,550*	*8,300*	*21,266*	*21,950*	*18,939*
	3	4	Deputy Directors of Agriculture 1(680), 1(600), 1(480), 1(300).	25,809			19,023	
	3	5	Assistant Directors of Agriculture	12,151			19,907	
	3	1	Temporary Assistant Director of Agriculture (320)	3,840			11,652	
	2	5	Stipendiaries	6,000			2,136	
			Special pay	1,200			2,380	
	1	1	Senior Assistant to Agricultural Chemist (450)...	5,404			4,804	
	1	1	Agricultural Engineer 1(950) ...	3,800			7,600	
	1	1	Second Assistant to Agricultural Chemist 1(200)	2,400			2,356	
	1	1	Economic Botanist (240)	2,880			2,744	
			Assistant Economic Botanist	2,200			...	
			Leave salaries	...			...	
			Deduct—Probable savings	...			...	
			Pay of Officers—Voted ...	65,684	32,000	66,000	72,602	76,664
PAY OF THE SUBORDINATE AGRICULTURAL SERVICE EMPLOYED AT EXPERIMENTAL FARMS.	4	4	Large farms—Managers...	9,901			9,396	
	3	1	Inspector	1,456			3,190	
	104	92	Overseers	74,351			75,889	
	1	1	Junior scientific assistant	3,035			2,040	
	15	15	Office clerks	11,958			12,092	
	31	31	Servants	3,720			3,720	
	4	4	Servants in the chemical laboratory ...	564			564	
	2	2	Fitters	1,148			1,100	
			Temporary establishment	120			120	
	1	1	Chemical Assistant	2,471			1,599	
	2	2	Clerks of Chemical and Botanical Sections ...	1,760			1,760	
	2	2	Drivers	360			360	
	2	2	Cleaners	180			180	
			Deduct—Probable savings	—5,000			—6,000	
			Pay of Establishment ...	1,06,024	52,152	1,00,000	1,06,010	1,17,177
			TRAVELLING ALLOWANCE	*2,100*	*1,050*		*3,000*	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...		*2,758*	
			Allowances—Charged ...	*2,100*	*1,050*	*4,680*	*5,758*	*3,674*
			Carried over ...	1,90,358	93,502	1,91,946	2,06,320	2,16,454

40.—AGRICULTURE—AGRICULTURAL DEPARTMENT—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,90,358	93,502	1,91,946	2,06,320	2,16,454
EXPERT STAFF—*concld.*			TRAVELLING ALLOWANCE	41,900	19,142		28,794	
			Other allowances	596	300		619	
			Allowances—Voted ...	42,496	19,442	36,809	29,413	29,472
			Contingencies—Contract ...	5,925	3,000	2,000	2,000	2,898
			Customs duty on imported stores	...			...	
			Rents, rates and taxes	351			351	
			Miscellaneous (non-contract)	25,648			26,466	
			Contingencies—Non-contract ...	25,999	13,000	36,000	26,817	23,198
			TOTAL ... Voted ...	2,46,128	1,19,594	2,40,809	2,36,842	2,49,409
			TOTAL ... Charged ...	*18,650*	*9,350*	*25,946*	*27,708*	*22,613*
			TOTAL—EXPERT STAFF ...	**2,64,778**	**1,28,944**	**2,66,755**	**2,64,550**	**2,72,022**
SABOUR ESTATE.	1	1	Librarian	507			495	
	3	3	Servants	384			384	
			Sub-Assistant Surgeon	...			...	
			Compounders and dressers	...			...	
			Servants	...			...	
			Pay of Establishment ...	891	440	879	879	867
			TRAVELLING ALLOWANCE					
			Other allowances					
			Allowances—Voted ...	...	...	...	...	...
			Medical stores	...			...	
			Books for library	1,600			1,600	
			Contingencies	940			940	
			Contribution to E. I. Ry. for Sabour level-crossing gate-keeper.	467			409	
			Contingencies—Non-contract ...	3,007	1,500	3,180	2,949	2,261
			TOTAL—SABOUR ESTATE ...	**3,898**	**1,940**	**4,059**	**3,828**	**3,128**

40.—AGRICULTURE— AGRICULTURAL DEPARTMENT—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			WELL-BORING STAFF.					
PUBLIC SERVICE	1	1	Assistant Engineer (430)	5,400			5,380	
			Pay of Officers—Voted	5,400	2,700	5,380	5,380	5,232
	1	1	Draftsman	900			900	
	1	1	Godown sircar	360			359	
	4	4	Mistries	1,679			1,531	
	1	1	Fireman	360			359	
	7	7	Servants	840			840	
	3	3	Supervisors	6,480			6,120	
	8	8	Clerks	5,342			5,547	
			Temporary establishment	12,140			12,306	
			Fireman	...			...	
			Deduct— Probable savings	...			...	
			Pay of Establishment ...	28,101	14,000	27,962	27,962	26,867
			TRAVELLING ALLOWANCE	6,175	3,080		6,175	
			Other allowances	...	...		...	
			Allowances for reorganization	...	...		...	
			Allowances—Voted ...	6,175	3,080	6,175	6,175	6,998
			PURCHASE OF PIPES FOR OWNERS OF WELLS ...	...			...	
			Contingencies	24,250			27,625	
			Contingencies—Non-contract ...	24,250	11,162	27,625	27,625	11,300
			...					
			TOTAL—WELL-BORING ...	63,926	30,942	67,142	67,142	50,397

40.—AGRICULTURE—EXPERIMENTAL FARMS.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS			**SEPAYA FARM.**					
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.)					
	1	1	Farm clerk	534			510	
	2	2	Chaukidars	240			240	
	3	1	Sardars	256			780	
	1	...	Jemadar	...			120	
	1	1	Servant	120			120	
			Pay of Establishment* ...	1,150	575	1,552	1,330	1,778
			TRAVELLING ALLOWANCE	150	75		150	
			Grain compensation allowance	...	...		...	
			Allowances—Voted ...	150	75	150	150	167
			Miscellaneous (non-contract)	14,090			14,090	
			Rents, rates and taxes	1,673			1,673	
			Pay of kamdars	3,282			5,879	
			Contingencies—Non-contract ...	19,045	9,500	21,475	21,642	20,630
			TOTAL—SEPAYA FARM ...	20,345	10,150	23,177	23,622	22,575
			SABOUR FARM.					
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.)					
	1	1	Farm clerk	780			780	
	3	3	Sardars	812			719	
	1	1	Servant	120			120	
	1	2	Mistry	888			408	
			Pay of Establishment* ...	2,600	1,140	2,290	2,057	2,056
			TRAVELLING ALLOWANCE	25	15		25	
			Other allowances	...	...		...	
			Allowances—Voted ...	25	15	55	25	33
			Pay of kamdars	4,746			5,520	
			Miscellaneous (non-contract)	19,290			19,290	
			Contingencies—Non-contract ...	24,036	11,632	23,136	24,810	22,104
			TOTAL—SABOUR FARM ...	26,661	12,787	25,481	26,892	24,193

* Other than members of the Subordinate Agricultural Service.

40.—AGRICULTURE—EXPERIMENTAL FARMS—*contd.*

-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RIMENTAL MS—*contd.*			**RANCHI FARM.**	Rs.	Rs.	Rs.	Rs.	Rs.
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.)					
	1	1	Farm clerk	583			559	
			Sardars	...			...	
			Godown-keeper	...			...	
	1	1	Servant (10)	120			120	
			Temporary mistry	360			360	
			Pay of Establishment* ...	1,063	520	1,039	1,039	1,014
			TRAVELLING ALLOWANCE	100	50		100	
			Other allowances	37	20		35	
			Allowances—Voted ...	137	70	135	135	133
			Miscellaneous (non-contract)	31,000			30,500	
			Pay of kamdars	5,000			3,585	
			Contingencies—Non-contract ...	36,000	17,759	37,950	34,085	34,585
			TOTAL—RANCHI FARM ...	**37,200**	**18,349**	**39,124**	**35,259**	**35,732**
			PUSA FARM.					
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 5. Average cost of this staff Rs. 6,570.)					
			Drivers	920				
		3	Farm clerk	1,260				
		3	Sardars	740				
		2	Servant	240				
		1	Head Mechanic	487				
			Temporary Establishment	2,988				
			Pay of Establishment* ...	6,635	3,315	3,444	...	...
			TRAVELLING ALLOWANCE	150	75			
			Other allowances	...	...			
			Allowances—Voted ...	150	75	...	...	...
			Miscellaneous contingencies	40,500				
			Pay of kamdars	2,218				
			Rents, rates and taxes	...				
			Contingencies—Non-contract ...	42,718	21,009	3,47,175	...	...
			TOTAL—PUSA FARM ...	**49,503**	**24,399**	**3,50,619**	...	...
			PATNA FARM.					
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 4. Average cost of this staff Rs. 5,892.)					
	1	1	Farm clerk	681			657	
	2	2	Sardars	599			575	
	2	2	Probationary Sardars	420			390	
	1	1	Servant	120			120	
	...	1	Mechanic	660			630	
			Pay of Establishment* ...	2,480	1,240	2,643	2,372	2,137
			TRAVELLING ALLOWANCE	150	75		150	
			Other allowances	...	...		...	
			Allowances—Voted	150	75	150	150	119
			Miscellaneous contingencies	17,000			17,000	
			Purchase of cattle and implement	...			...	
			Cost of land	...			...	
			Pay of kamdars	3,400			5,685	
			Contigencies—Non-contract ...	20,400	9,886	24,700	22,685	22,100
			TOTAL—PATNA FARM ...	**23,030**	**11,201**	**27,493**	**25,207**	**24,356**

*Other than members of the Subordinate Agricultural Service.

40.—AGRICULTURE—EXPERIMENTAL FARMS—concld.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS—*concld.*			SMALL FARMS.					
			(*18 farms at Netarhat, Purulia, Bikramganj, Banka, Nawada, Chianki, Sambalpur, Khurda, Balia, Jamui, Kujang, Chaibassa, Siwan, Siris, Darbhanga, Puri, Gaya and Aul.*	...			...	
			Total sanctioned staff of Subordinate Agricultural Service for these farms, Manager 1, Overseers 19. *Average cost of this staff Rs. 18,582.*)	...			...	
			Overseer	...			...	
			Servants	1,440			1,440	
			Sardars	2,117			2,529	
			Pay of other Establishment* ...	3,557	1,770	3,526	3,969	6,126
			TRAVELLING ALLOWANCE	320	150		305	
			Other allowances	...	...		...	
			Grain compensation allowance	...	...		...	
			Allowances—Voted ...	320	150	315	305	408
			Miscellaneous contingencies	23,233			21,470	
			Rents, rates and taxes	140			140	
			Pay of kamdars	20,416			16,470	
			Contingencies—Non-contract ...	43,819	20,000	37,054	38,080	48,181
			TOTAL—SMALL FARMS ...	**47,696**	**21,920**	**40,895**	**42,354**	**54,715**
			TOTAL—EXPERIMENTAL FARMS ...	**2,04,435**	**98,806**	**5,06,789**	**1,53,334**	**1,83,206**
IMPROVEMENT OF SUGARCANE CULTIVATION.			**Pay of officers** ... ... Voted ...	8,891	3,600		7,200	...
			Pay of Establishment	29,593	14,400		48,972	...
			Allowances ... ... Voted ...	19,182	9,000		19,296	...
			Contingencies—Non-contract	61,892	23,000		24,536	...
			TOTAL—IMPROVEMENT OF SUGARCANE CULTIVATION.	**1,19,558**	**50,000**	**99,200**	**1,00,004**	**48,967**
ENTOMOLOGICAL SECTION.			**Pay of officers (Entomologist)** ... Voted ...	1,400	...	...	...	...
			Pay of establishment	4,970	...	...	...	...
			Travelling allowance	1,300	...	...	...	...
			Contingencies—Non-contract	11,340	...	...	...	...
			TOTAL—ENTOMOLOGICAL SECTION ...	**19,010**	...	...	...	...

* Other than members of the Subordinate Agricultural Service.

GRANT No. 16.

MAJOR HEAD—41—VETERINARY.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Veterinary.

Rs. 4,31,346.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.						
Pay of Officers	*Charged*	*19,800*	*9,900*	*19,767*	*19,768*	*19,069*
Pay of Officers	Voted	13,652	6,220	12,440	13,430	17,682
Pay of Establishment		22,734	10,940	21,875	21,875	25,762
Allowances	*Charged*	*3,904*	*1,950*	*3,900*	*3,404*	*4,115*
Allowances	Voted	6,300	2,600	5,200	5,840	7,215
Contingencies—Non-contract		73,500	34,700	69,400	1,00,164	72,766
TOTAL	Voted	**1,16,186**	**54,460**	**1,08,915**	**1,41,309**	**1,23,425**
	Charged	*23,704*	*11,850*	*23,667*	*23,172*	23,184
VETERINARY INSTRUCTION.						
VETERINARY COLLEGE.						
Pay of Officers	*Charged*	*16,800*	*7,963*	*16,800*	*17,340*	*8,820*
Pay of Officers	Voted	34,380	16,600	33,200	35,040	34,913
Pay of Establishment	...	15,684	6,900	13,314	13,762	13,058
Allowances	*Charged*	*1,067*	*967*	*164*	*200*	*2,531*
Contribution for passage, etc.	*Charged*	...	...	...	...	...
Allowances	Voted	2,100	940	1,875	2,000	1,394
Contingencies—Non-contract		20,086	10,040	20,086	20,086	17,967
STIPENDS AND SCHOLARSHIPS		500	250	196	720	260
TOTAL—VETERINARY COLLEGE	Voted	**72,750**	**34,730**	**69,171**	**71,608**	**67,622**
	Charged	*17,867*	*8,930*	*16,964*	*17,540*	11,351
SUBORDINATE ESTABLISHMENT.						
Pay of Establishment		32,352	15,700	31,529	32,012	37,340
Allowances	Voted	8,300	4,150	8,300	8,300	9,649
Contingencies—Non-contract		1,090	500	800	1,090	869
TOTAL	Voted	**41,742**	**20,350**	**40,629**	**41,402**	**47,858**
HOSPITALS AND DISPENSARIES.						
Pay of Establishment		1,08,580	53,000	1,06,940	1,07,000	1,21,729
Allowances	Voted	21,163	10,000	20,063	20,063	22,629
Contingencies—Non-contract		6,460	3,230	5,500	6,160	5,928
Grants and subsidies		12,500	6,250	12,500	12,500	8,717
TOTAL	Voted	**1,48,703**	**72,480**	**1,45,003**	**1,46,023**	**1,59,003**

MAJOR HEAD—41—VETERINARY—BREEDING OPERATIONS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
BREEDING OPERATIONS.		Rs.	Rs.	Rs.	Rs.	Rs.
CATTLE BREEDING FARM.						
Pay of Establishment	...	9,654	4,800	9,589	9,594	9,893
Allowances	Voted ...	25	...	25	25	...
Contingencies—Non-contract	...	40,876	21,000	42,376	39,376	43,258
TOTAL ...	Voted ...	**50,555**	**25,800**	**51,990**	**48,995**	**53,151**
OTHER CHARGES.						
VETERINARY INVESTIGATION SCHEME.						
Pay of Officers	Voted ...	1,016	508	5,899	5,899	5,278
Pay of Establishment	...	169	80	996	996	993
Allowances	Voted ...	200	100	2,717	2,880	1,450
Contingencies—Non-contract	...	25	12	359	420	413
Deduct—Contribution from Imperial Council of Agricultural Research,		...	...	—9,971	—10,195	—8,164
TOTAL ...	Voted ...	**1,410**	**700**	...	...	...
CHARGE IN ENGLAND—						
LEAVE SALARIES AND DEPUTATION PAY—						
High Commissioner	Voted ...	...	...	...	1,360	...
	Charged ...	*26,920*	*13,460*	*3,480*	...	*11,951*
STERLING OVERSEAS PAY—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	*4,800*	*2,400*	*8,840*	*9,600*	*6,867*
STORES FOR INDIA—						
High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
TOTAL HIGH COMMISSIONER ...	Voted ...	...	...	...	1,360	...
	Charged ...	*31,720*	*15,860*	*12,320*	*9,600*	*18,818*
TOTAL CHARGES IN ENGLAND ...	Voted ...	...	...	...	1,360	...
	Charged ...	*31,720*	*15,860*	*12,320*	*9,600*	*18,818*
LOSS OR GAIN BY EXCHANGE— ...	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
TOTAL ...	Voted ...	(a) **4,31,346**	**2,08,520**	**4,15,708**	**4,50,697**	**4,51,059**
TOTAL ...	*Charged* ...	*73,291*	*36,640*	*52,951*	*50,313*	*53,333*
TOTAL—41—VETERINARY		**5,04,637**	**2,45,160**	**4,68,659**	**5,01,000**	**5,04,412**
ANGUL	...	...	...	...	...	*5,766*
GRAND TOTAL ...		(b) **5,04,637**	**2,45,160**	**4,68,659**	**5,01,000**	**5,10,178**

(a) This amount represents the amount of this grant.
(b) This figure represents the total figure in the general abstract at page 9.

41.—VETERINARY—SUPERINTENDENCE.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	1	1	*Veterinary Adviser and Director 1(1,500+150 special pay).*	*19,800*			*19,768*	
			Pay of Officers—Charged ...	*19,800*	*9,900*	*19,767*	*19,768*	*19,069*
	...	1	Deputy Director (400)	5,102			...	
	1	1	Assistant Director (200)...	2,400			2,750	
	2	1	New Provincial Officer 1(510) ...	6,150			10,680	
			Officer on training	...			...	
			Pay of Officers—Voted ...	13,652	6,220	12,440	13,430	17,682
	1	1	Laboratory Assistant	1,440			1,440	
	17	18	Clerks	17,338			16,913	
	18	18	Servants	2,926			2,492	
			Temporary establishment	480			480	
			Leave salaries	450			450	
	2	2	Shorthand pay	600			600	
			Deduct—Probable savings	—500			—500	
			Pay of Establishment ...	22,734	10,940	21,875	21,875	25,762
			TRAVELLING ALLOWANCE	*3,000*	*1,046*		*2,500*	
			Other allowance	...	...		...	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*904*	*904*		*904*	
			Allowances—Charged ...	*3,904*	*1,950*	*3,900*	*3,404*	*4,115*
			TRAVELLING ALLOWANCE	6,300	2,600		5,840	
			Grain compensation allowance	...	...		...	
			Other allowances	...	...		...	
			Allowances—Voted	6,300	2,600	5,200	5,840	7,215
			Customs duty on imported stores	...			...	
			Instruments and apparatus	1,200			1,200	
			Rents, rates and taxes	...			...	
			Miscellaneous (non-contract)	11,900			8,564	
			Cost of anti rinderpests serum	60,400			90,400	
			Contingent charge for additional staff for Orissa range.	...			...	
			Contingencies—Non-contract ...	73,500	34,700	69,400	1,00,164	72,766
			TOTAL ... Voted ...	1,16,186	54,460	1,08,915	1,41,309	1,23,425
			TOTAL ... Charged ...	*23,704*	*11,850*	*23,667*	*23,172*	*23,184*
			TOTAL—SUPERINTENDENCE ...	**1,39,890**	**66,310**	**1,32,582**	**1,64,481**	**1,46,609**

41 —VETERINARY—VETERINARY INSTRUCTION.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			VETERINARY INSTRUCTION.					
			VETERINARY COLLEGE.					
VETERINARY COLLEGE.	1	1	*Principal 1(1,250), Special pay 1(150)* ...	*16,800*			*17,340*	
			Pay of Officers—Charged ...	*16,800*	*7,963*	*16,800*	*17,340*	*8,820*
	1	1	Professor of Pathology and Bacteriology 1(1,100)	13,200			13,200	
	3	3	Professors, etc. 1(420), 1(410), 1(300) ...	13,980			14,640	
	2	2	Lecturers 2(250)	6,000			6,000	
			Special pay 2(50)	1,200			1,200	
			Pay of Officers—Voted ...	34,380	16,600	33,200	35,040	34,913
	1	1	Demonstrator	840			720	
	2	2	Assistants to Professors	1,680			...	
			Special pay	720			240	
	2	2	Laboratory Assistants	2,280			2,270	
	1	1	Assistant Photographer and Librarian ...	1,300			1,240	
	1	1	Hospital Surgeon	600			6.0	
	1	1	Compounder	600			600	
	1	1	Riding and Sports Instructor	480			480	
			Special pay	120			120	
	3	3	Clerks	2,684			2,674	
	1	1	Gas Plant Mistri	360			360	
	1	1	Shoeing Smith	600			600	
	1	1	Carpenter	360			360	
	15	15	Servants	2,700			2,688	
	1	1	Blacksmith	360			360	
			Leave salary	500			500	
			Temporary Establishment	...			...	
			Deduct—Probable Savings	—500			...	
			Pay of Establishment	15,684	6,900	13,814	13,762	13,088
			TRAVELLING ALLOWANCE	*200*	*100*		*200*	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*867*	*867*		...	
			Allowances—Charged ...	*1,067*	*967*	*164*	*200*	*2,431*
			TRAVELLING ALLOWANCE	500	240		800	
			Fees to Examiners	...	...		...	
			Other allowances	1,600	700		1,200	
			Allowances—Voted ...	2,100	940	1,875	2,000	1,394
			PURCHASE OF BOOKS AND PERIODICALS ...	...			...	
			Furniture, fittings and equipment	750			750	
			Miscellaneous contingencies (non-contract) ...	19,336			19,336	
			Contingencies—Non-contract ...	20,086	10,040	20,086	20,086	17,967
			Scholarships and stipends ...	500	250	196	720	200
			TOTAL ... Voted ...	72,750	34,730	69,171	71,608	67,612
			TOTAL ... Charged ...	*17,867*	*8,930*	*16,964*	*17,540*	*11,341*
			TOTAL VETERINARY COLLEGE ...	**90,617**	**43,660**	**86,135**	**89,148**	**78,973**

41.—VETERINARY—SUBORDINATE ESTABLISHMENT.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs	Rs.	Rs.
SUBORDINATE ESTABLISHMENT.	26	26	Veterinary Inspectors and Assistants ...	34,020			33,180	
	11	11	Servants	1,332			1,332	
			Officers on training	...			...	
			Temporary establishment	...			...	
			Deduct—Probable savings	—3,000			—2,500	
			Pay of Establishment ...	32,352	15,700	31,529	32,012	37,340
			TRAVELLING ALLOWANCE	8,300	4,150		8,300	
			Grain compensation allowance	...	...		...	
			Other allowances	...	...		...	
			Allowances—Voted ...	8,300	4,150	8,300	8,300	9,649
			INVESTIGATION OF CATTLE-DISEASE ...	500			500	
			Inoculation against cattle-disease	250			250	
			Miscellaneous (non-contract)	340			340	
			Contingencies—Non-contract ...	1,090	500	800	1,090	869
			TOTAL—SUBORDINATE ESTABLISHMENT	**41,742**	**20,350**	**40,629**	**41,402**	**47,858**
HOSPITALS AND DISPENSARIES.			EXTENSION OF SUBORDINATE VETERINARY SERVICE.					
	109	109	Veterinary Assistants	98,240			96,660	
			Special pay	*9,960*			*9,960*	
			Officers on training	...			...	
	6	6	Servants	720			720	
			Deduct—Probable savings	—340			—340	
			Pay of Establishment ...	1,08,580	53,000	1,06,940	1,07,000	1,21,729
			TRAVELLING ALLOWANCE	19,100	9,000		18,000	
			Other allowances	2,063	1,000		2,063	
			Grain compensation allowance	...	...		...	
			Allowance for extended Veterinary Service ...	...	...		...	
			Allowances—Voted ...	21,163	10,000	20,063	20,063	22,629
			Instruments, appliances and apparatus ...	3,160			3,160	
			Miscellaneous contingencies	2,928			2,928	
			Contribution to veterinary dispensaries ...	372			372	
			Prizes for encouragement of cattle-breeding ...	...	...	...	...	...
			Contingencies—Non-contract ...	6,460	3,230	5,500	6,460	5,92[illegible]
			Grants to district boards for the supply of serum and vaccine.	9,500			9,500	
			Grants to district boards and committees in case of severe outbreak of cattle-disease.	3,000			3,000	
			Grants and subsidies ...	12,500	6,250	12,500	12,500	8,717
			TOTAL—HOSPITALS AND DISPENSARIES	**1,48,703**	**72,480**	**1,45,003**	**1,46,023**	**1,59,003**

41.—VETERINARY—BREEDING OPERATIONS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			BREEDING OPERATIONS.	Rs.	Rs.	Rs.	Rs.	Rs.
CATTLE-BREEDING FARM.	1	1	Manager 1(200) + Personal pay (50) ...	3,000			3,000	
			Live-stock Inspector	...			...	
	1	1	Veterinary Surgeon	720			720	
	1	1	Clerk	720			720	
	1	1	Farm overseer	1,182			1,122	
	1	1	Milk writer and stock-keeper	480			480	
	1	1	Machine man	480			480	
	1	1	Oil-engine driver	420			420	
	12	12	Servants	1,992			1,992	
	1	1	Blacksmith	300			300	
	1	1	Ford van driver	360			360	
			Deduct —Probable savings	..			...	
			Pay of Establishment ...	9,654	4,800	9,589	9,594	9,893
			TRAVELLING ALLOWANCE	25			25	
			Other allowances	...			...	
			Allowances—Voted	25	...	25	25	...
			Wages of contingent menials	8,376			8,376	
			Other contingencies	32,000			30,500	
			Purchase of serum	500			500	
			Contingencies—Non-contract ...	40,876	21,000	42,376	39,374	40,258
			TOTAL—CATTLE-BREEDING FARM ...	**50,555**	**25,800**	**51,990**	**48,995**	**53,151**
VETERINARY INVESTIGATION SCHEME.			**OTHER CHARGES.**					
			Disease Investigation officer 1 (450) ...	1,016			5,899	
			Pay of officers—Voted ...	1,016	508	5,899	5,899	5,278
			Clerk ... ... Servant	} 169			810 156	
			Pay of Establishment ...	169	80	996	996	993
			Travelling allowance	200	100		2,880	
			Cost of passage	...	...		...	
			Allowances—Voted ...	200	100	2,717	2,880	1,480
			Purchase of typewriter	...			...	
			Purchase of cycle	...			...	
			Miscellaneous contingencies	25			420	
			Contingencies—Non-contract ...	25	12	359	420	413
			Deduct—Contribution from the Imperial Council of Agricultural Research.	...	...	—9,971	—10,195	—8,164
			TOTAL—VETERINARY INVESTIGATION SCHEME.	**1,410**	**700**	...	...	...

GRANT No. 17.

MAJOR HEAD—42—CO-OPERATIVE CREDIT.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of co-operative credit.

Rs. 3,30,522.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate 1937-38.	Grant on account, 1937-38.	Revised, Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs	Rs.	Rs.	Rs.	Rs.
DIRECTION.					
Pay of Officers ... ... *Charged* ...	*26,625*	*13,500*	*28,620*	*25,920*	*29,187*
Pay of Officers ... ... Voted	55,263	28,000	63,375	42,699	1,08,038
Pay of Establishment	92,559	45,500	86,937	98,225	75,636
Allowances ... ... *Charged* ...	*4,880*	*2,600*	*3,200*	*6,560*	*3,193*
Allowances ... ... Voted ...	34,200	17,100	34,200	34,200	25,283
Contingencies—Contract	9,944	5,000	10,072	9,944	9,448
Contingencies—Non-contract	7,407	3,700	11,922	10,706	5,086
Deduct—Recoveries from Orissa	—20,857	—10,000	...	...	...
TOTAL DIRECTION ... Voted ...	1,78,516	89,300	2,06,506	1,95,774	2,23,491
Charged ...	*31,505*	*16,100*	*31,820*	*32,480*	*32,380*
GRANTS-IN-AID	58,188	29,000	60,564	60,564	84,164
OTHER CHARGES.					
CO-OPERATIVE TRAINING AND EDUCATION	26,090	13,000	21,793	...	1,656
EXPENDITURE FOR DEVELOPMENT OF HANDLOOM INDUSTRY:—					
Pay of Establishment	6,385	3,200	4,542	5,500	3,474
Allowances—Voted	1,392	700	932	1,800	566
Contingencies—Non-contract	223	100	300	700	...
TOTAL—EXPENDITURE FOR DEVELOPMENT OF HANDLOOM INDUSTRY.	8,000	4,000	5,774	8,000	4,040
ORGANISATION AND OPERATION OF CANE GROWERS' CO-OPERATIVE SOCIETIES—					
Pay of Officers ... ... Voted ...	8,520	4,100	7,944		7,739 (for the four items)
Pay of establishment	27,624	13,800	21,289		
Allowances ... ... Voted ...	12,212	6,600	9,876		
Contingencies—Non-contract	3,012	1,500	3,739		
TOTAL—ORGANISATION AND OPERATION OF CANE GROWERS' CO-OPERATIVE SOCIETIES.	52,368	26,000	42,848	...	7,739
VILLAGE WELFARE SCHEME	7,360	...	...	...	...
TOTAL—OTHER CHARGES ...	93,818	43,000	70,415	8,000	13,435
CHARGES IN ENGLAND—					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner ... ... Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
STERLING OVERSEES PAY—					
High Commissioner ... ... Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
STORES FOR INDIA—					
High Commissioner ... ... Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
OTHER CHARGES—					
High Commissioner ... ... Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
TOTAL—High Commissioner ... ... Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
TOTAL—CHARGES IN ENGLAND Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
LOSS OR GAIN BY EXCHANGE— Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
TOTAL ... Voted ...	(a) 3,30,522	1,61,300	3,37,485	*2,64,337	3,21,090
TOTAL Charged ...	*31,505*	*16,100*	*31,820*	*32,480*	*32,380*
TOTAL—42.—CO-OPERATIVE CREDIT ..	(b) 3,62,027	1,77,400	3,69,305	2,96,817	3,53,470

*Rupee 1 reduced by Council.

(a) This amount represents the amount of this grant.

(b) This represents the total figure in the general abstract at page 9.

42.—CO-OPERATIVE CREDIT.—DIRECTION.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
RECTION ..	*1*	*1*	*Registrar (2,250)*	*20,775*			*27,000*	
			Overseas pay (300)	*4,050*			*3,600*	
			Special pay (150)	*1,800*			*1,800*	
			Deduct—*Recovery from Orissa*	...			*—6,480*	
			Pay of Officers—Charged	*26,625*	*13,500*	*28,620*	*25,920*	*29,137*
	1	1	Deputy Registrar (970)	11,970			11,000	
	8	8	Assistant Registrars	30,863			39,939	
	1	...	Personal Assistant	...			850	
	1	1	Chief Auditor (525)	6,483			6,300	
	2	...	Special Officer	...			1,950	
			Special pay	5,947			8,060	
			Deduct—(*i*) Probable savings	...			—9,000	
			(*ii*) Recovery from Orissa	...			—16,400	
			Pay of Officers—Voted ...	55,263	28,000	63,275	42,699	1,08,038
	28	28	Inspectors	24,048			25,730	
	67	67	Clerks	56,896			59,110	
	69	72	Servants	9,107			8,584	
			Leave salaries	2,500			2,500	
			Temporary establishment	...			1,239	
			Shorthand pay	1,008			1,062	
			Deduct—Probable Savings	—1,000			...	
			Pay of Establishment ...	92,550	45,500	86,937	98,225	75,636
			TRAVELLING ALLOWANCE	*3,200*	*920*		*3,200*	
			Cost of passage	*1,680*	*1,680*		*3,360*	
			Allowances—Charged	*4,880*	*2,600*	*3,200*	*6,560*	*3,193*
			TRAVELLING ALLOWANCE	34,000	17,000		34,000	
			Other allowances	200	100		200	
			Allowances—Voted ...	34,200	17,100	34,200	34,200	25,283
			Contract Contingencies	9,944			9,944	
			Contingencies—Contract ...	9,944	5,000	10,072	9,944	9,143
			Furniture	...			3,054	
			Books	...			350	
			Rents, rates and taxes	5,312			4,814	
			Telephone charges	675			675	
			Purchase of type writers	880			1,325	
			Miscellaneous (non-contract)	540			488	
			Contingencies—Non-contract ...	7,407	3,700	11,922	10,706	5,086
			Deduct—Recoveries from Orissa	—20,857	—10,000	...	...	—
			TOTAL DIRECTION Voted ...	1,78,516	89,300	2,06,506	1,95,774	2,23,491
			TOTAL DIRECTION *Charged* ...	*31,505*	*16,100*	*31,820*	*32,480*	*32,330*

42.—CO-OPERATIVE—CREDIT—GRANTS-IN-AID.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
GRANTS-IN-AID			GRANT FOR REMISSION OF MONEY ORDER COMMISSION TO CO-OPERATIVE SOCIETIES.	3,813	1,906		3,813	
			CONTRIBUTION TO CO-OPERATIVE FEDERATION FOR AUDIT.	34,440	17,123		33,748	
			CONTRIBUTION TO CO-OPERATIVE FEDERATION FOR RENT OF CO-OPERATIVE PRESS.	...	...		3,068	
			GRANT FOR SUPPLYING FREE SETS OF REGISTERS AND FORMS TO NEW SOCIETIES.	382	190		382	
			PROVISION FOR PAY AND ALLOWANCE OF AUDITORS.	12,050	6,025		12,050	
			GRANT FOR THE DEVELOPMENT FUND OF THE FEDERATION.	3,213	1,606		3,213	
			TRAINING OF BANK MANAGERS AND AUDITORS	...	...		...	
			SUBSIDY TO GUMLA UNION	...	...		...	
			GRANT TO CO-OPERATIVE SOCIETIES COMPOSED OF BACKWARD CASTES.	1,440	720		1,440	
			INSPECTING CLERKS IN BACKWARD AREAS ...	2,400	1,200		2,400	
			SUBSIDY TO SITAMARHI CENTRAL BANK ...	...	...		...	
			SUBSIDY TO GODDA UNION	450	225		450	
			Total Grants-in-aid ...	58,188	29,000	60,564	60,564	84,164
EXPENDITURE FOR DEVELOPMENT OF HAND LOOM INDUSTRY.			Organisers	1,225			5,500	
			Supervisors	5,040				
			Peons	120				
			Pay of Establishment	6,385	3,200	4,542	5,500	3,47[illegible]
			Travelling allowance	1,392			1,800	
			Allowances—Voted	1,392	700	932	1,800	566
			Contingencies	223			700	
			Contingencies—Non-contract ...	223	100	300	700	
			TOTAL	8,000	4,000	5,774	8,000	4,040
ORGANISATION AND OPERATION OF CANE GROWERS' CO-OPERATIVE SOCIETIES.	2	2	Special officers	8,520				
			Pay of officers—Voted	8,520	4,100	7,944	...	...
	13	13	Organisers	17,400				
	13	13	Supervisors	4,680				
	8	8	Clerks	3,720				
	19	19	Peons	1,824				
			Pay of Establishment	27,624	13,800	21,289	...	...
			Travelling allowance	13,212	6,600			
			Other allowances	...	...			
			Allowances—Voted	13,212	6,600	9,876	...	...
			Miscellaneous Contingencies ...	3,012				
			Contingencies—Non-contract ...	3,012	1,500	3,739	...	
			TOTAL—ORGANISATION AND OPERATION OF CANE-GROWERS' CO-OPERATIVE SOCIETIES.	52,368	26,000	42,848	...	7,7[illegible]

GRANT No. 18.

MAJOR HEAD—43.—INDUSTRIES.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Industries. Rs. 9,06,575.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
INDUSTRIES.						
A—DIRECTION.						
Pay of officers	*Charged* ...	*31,600*	*15,800*	*27,400*	*30,400*	*27,119*
Pay of officers	... Voted ...	14,040	7,020	14,040	14,040	13,982
Pay of Establishment	...	31,527	15,490	29,727	29,640	30,660
Allowances	*Charged* ...	*3,300*	*1,650*	*3,300*	*3,300*	*3,236*
Allowances	... Voted ...	4,000	1,988	3,975	3,900	4,318
Contingencies—Non-contract	...	4,800	2,400	4,800	4,800	4,740
TOTAL—A ...	Voted ...	54,367	26,898	52,542	52,380	53,700
	Charged ...	*34,900*	*17,450*	*30,700*	*33,700*	*30,343*
B—INDUSTRIAL EDUCATION.						
Engineering College—						
Pay of officers	*Charged* ...	...	...	...	...	...
Pay of officers	... Voted ...	91,136	45,568	1,03,000	1,03,642	95,351
Pay of Establishment	...	43,312	21,339	42,678	43,095	42,343
Allowances	*Charged* ...	*200*	*100*	*200*	*200*	*220*
Allowances	... Voted ...	10,100	5,000	6,000	7,100	10,3[illegible]5
Contingencies—Contract	...	2,800	1,400	2,799	2,800	2,801
Contingencies—Non-contract	...	51,751	21,000	42,000	41,724	41,562
Scholarships and stipends	...	19,269	10,702	21,404	23,106	25,537
Deduct—Contribution payable by the Government of Orissa	...	—12,746	...	—12,746	—12,718	...
TOTAL—ENGINEERING COLLEGE ...	Voted ...	2,05,622	1,05,009	2,05,135	2,08,749	2,18,179
	Charged ...	*200*	*100*	*200*	*200*	*220*

43.—INDUSTRIES—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936 37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
ENGINEERING AND SURVEY SCHOOLS.						
ORISSA SCHOOL OF ENGINEERING—						
Pay of officers	Voted ...	...	...	...	...	25,548
Pay of Establishment	...	...	...	...	...	16,185
Allowances	Voted ...	...	...	...	...	1,779
Contingencies—Non-contract	...	...	...	...	...	14,726
Scholarships	...	...	...	...	...	6,237
TOTAL—ENGINEERING AND SURVEY SCHOOLS	...	...	...	...	...	64,475
TECHNICAL SCHOOLS.						
RANCHI TECHNICAL SCHOOL—						
Pay of officers	Voted ...	13,631	6,716	13,431	13,431	13,006
Pay of Establishment	...	20,805	10,403	21,130	21,130	20,467
Allowances	Voted ...	225	112	224	224	217
Stipends and Scholarships	...	11,500	5,750	11,500	11,500	11,563
Contingencies—Contract	...	845	423	845	845	845
Contingencies—Non-contract	...	14,383	7,192	14,383	14,333	14,082
TOTAL—RANCHI TECHNICAL SCHOOL ...	Voted ...	61,389	30,596	61,513	61,513	60,180
TIRHUT TECHNICAL INSTITUTE—						
Pay of officers	Voted ...	9,735	4,733	9,466	9,490	11,044
Pay of Establishment	...	13,436	6,311	12,621	14,565	14,250
Allowances	Voted ...	100	50	100	75	526
Contingencies—Non-contract	...	14,331	7,330	14,659	14,229	13,962
Scholarships and Stipends	...	6,720	3,085	6,169	5,500	5,826
TOTAL—TIRHUT TECHNICAL INSTITUTE ...	...	44,322	21,509	43,015	43,859	45,608
TOTAL—TECHNICAL SCHOOLS	...	1,05,711	52,105	1,04,528	1,05,372	1,05,788
WEAVING SCHOOLS—						
Pay of Establishment	...	2,724	1,362	2,724	2,724	2,714
Allowances	Voted ...	25	13	25	25	12
Contingencies—Non-contract	...	820	410	820	820	927
Scholarships and Stipends	...	...	...	...	...	...
TOTAL—WEAVING SCHOOLS ...	...	3,569	1,785	3,569	3,569	3,653
MINING CLASSES—						
Pay of officers	Voted ...	6,120	3,060	6,120	6,120	6,578
Pay of Establishment	...	6,362	3,121	6,242	6,242	6,098
Allowances	Voted ...	1,920	959	1,918	1,884	1,884
Contingencies—Non-contract	...	600	300	600	650	596
Deduct—**Contribution payable by the Government of Orissa**	...	—732	...	—732	—1,098	...
TOTAL—MINING CLASSES ...	...	14,270	7,440	14,148	13,798	15,156

43.—INDUSTRIES—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Apprentice Classes at Dehri		1,896	938	1,876	1,796	1,685
Printing and Book-Binding Classes at Gulzarbagh—						
Pay of officers	*Charged* ...	*600*	*300*	*279*	*200*	*548*
Pay of officers	Voted ...	...	...	321	400	29
Pay of Establishment		3,600	1,800	3,645	3,600	3,585
Allowances	Voted ...	...	...	...	...	...
Contingencies—Non-contract		900	450	900	900	800
Scholarships and Stipends		1,900	950	1,900	1,760	1,909
Total—Printing and Book-Binding Classes at Gulzarbagh.	Voted ...	6,400	3,200	6,766	6,660	6,323
	Charged ...	*600*	*300*	*279*	*200*	*548*
Artizan Classes at the Reformatory School—						
Pay of Establishment		532	260	520	520	508
Contingencies—Non-contract		700	350	700	700	516
Total—Artizan Classes at the Reformatory School		1,232	610	1,220	1,220	1,024
Grants-in-aid to Technical Institutes		20,554	9,527	18,694	18,724	31,718
State Technical Scholarships		...	...	...	...	..
Other Scholarships and Stipends		20,024	9,404	17,233	14,932	15,139
Contributions to other Provinces		6,910	1,818	5,570	6,066	5,631
TOTAL—B ...	Voted ...	3,86,188	1,91,836	3,78,739	3,80,886	4,68,771
	Charged ...	*800*	*400*	*479*	*400*	*768*
C—INDUSTRIAL DEVELOPMENT.						
1.—CIRCLE OFFICERS.						
Pay of Officers	Voted ...	12,409	5,905	11,809	11,809	16,741
Pay of Establishment		2,040	1,020	2,040	2,040	2,151
Allowances	Voted ...	2,000	1,000	2,000	2,000	3,163
Contingencies—Non-contract		300	150	300	300	461
TOTAL—CIRCLE OFFICERS ...		16,749	8,075	16,149	16,149	22,515

43.—INDUSTRIES—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
2.—COTTAGE INDUSTRIES INSTITUTE.						
Pay of Establishment ...		23,426	10,333	20,665	21,280	17,955
Allowances ...	Voted	175	88	175	175	96
Contingencies—Non-contract ...		30,295	13,188	30,295	30,295	22,956
Scholarships and Stipends ...		8,200	2,996	5,991	7,088	5,118
Deduct—**Contribution payable by the Government of Orissa** ...		—4,879	...	—4,182	—4,879	...
TOTAL 2—COTTAGE INDUSTRIES INSTITUTE ...		**57,217**	**26,605**	**52,944**	**53,959**	**46,125**
3.—BHAGALPUR SILK INSTITUTE.						
Pay of Officers ...		4,200	2,100	4,200	4,200	4,183
Pay of Establishment ...		7,443	3,688	7,376	7,376	7,511
Allowances ...	Voted	200	100	200	200	203
Contingencies—Non-contract ...		14,824	7,250	14,500	11,500	11,998
Deduct—**Contribution payable by the Government of Orissa** ...		—944	...	—944	—944	...
TOTAL—3—BHAGALPUR SILK INSTITUTE ...		**25,723**	**13,138**	**25,332**	**22,332**	**23,895**
4.—SERICULTURE.						
(1) Eri Rearing Demonstration Party :—						
Pay of Establishment ...		1,500	585	1,169	1,375	...
Allowances ...	Voted	500	250	500	475	249
Contingencies—Non-contract ...		100	50	100	100	...
Total—Eri Rearing Demonstration Party ...		2,100	885	1,769	1,950	249
(2) Ranchi Eri Seed Supply Centre :—						
Pay of Establishment ...		2,940	1,470	2,940	2,940	1,292
Allowances ...	Voted	500	250	500	500	571
Contingencies—Non-contract ...		2,460	1,230	2,460	2,460	2,797
Total—Ranchi Eri Seed Supply Centre ...		5,900	2,950	5,900	5,900	4,660
(3) Seed supply and Research station for Tasar silk rearers ...						
Pay of Establishment ...		2,172	1,086	1,746	730	
Travelling Allowances ...	Voted	500	250	500		
Contingencies—Non-contract ...		1,800	900	3,968		
Total—Seed Supply and Research station for Tasar silk rearers ...		4,472	2,236	6,214	730	...
TOTAL—4—SERICULTURE ...		**12,472**	**6,071**	**13,883**	**8,580**	**4,909**

(The figure 730 in Budget Estimate, 1936-37 is bracketed against the three items of sub-head (3).)

43.—INDUSTRIES—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
5.—WEAVING DEMONSTRATION.						
Pay of Establishment	Voted	24,747	10,792	21,584	23,996	26,242
Allowances		5,800	2,750	5,500	5,991	5,731
Contingencies—Non-contract		840	445	890	890	763
TOTAL 5—WEAVING DEMONSTRATION ...		31,387	13,987	27,974	30,877	32,736
6.—INDUSTRIAL EXPERIMENTS		...	...	...	...	...
7.—INDUSTRIAL EXHIBITIONS AND FAIRS		...	...	...	...	22,000
8.—DEMONSTRATION AND EXPERIMENTAL FACTORIES						
WOOL WEAVING DEMONSTRATION.						
Pay of Establishment	Voted	2,116	1,058	700	1,925	
Allowances		600	300	200	550	
Contingencies—Non-contract		120	60	140	220	
TOTAL—WOOL WEAVING DEMONSTRATION ...		2,836	1,418	1,040	2,695	...
MARKETING ORGANISATION—						
Pay of Establishment	Voted	16,012	6,867	13,733	16,072	9,190
Allowances		2,000	1,000	2,000	2,500	1,933
Contingencies—Non-contract		14,228	7,114	28,427	15,620	45,891
TOTAL— MARKETING ORGANISATION ...		32,240	14,981	44,160	34,192	57,014
WOOL WEAVING INSTITUTE.						
Pay of Establishment	Voted	1,921	961	1,921	1,921	1,898
Allowances		100	50	100	100	100
Contingencies—Non-contract		3,750	1,875	3,750	3,750	2,955
TOTAL—WOOL WEAVING INSTITUTE ...		5,771	2,886	5,771	5,771	4,953
MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET.						
Pay of Establishment	Voted	4,656	2,182	4,363	4,500	4,221
Allowances		600	300	600	200	104
Contingencies—Non-contract		1,67,700	78,850	1,67,700	1,67,700	1,46,353
TOTAL—MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET ...		1,72,956	81,332	1,72,663	1,72,400	1,50,678
TOTAL—8—DEMONSTRATION AND EXPERIMENTAL FACTORIES ...		2,13,803	1,00,617	2,23,634	2,15,058	2,12,645

43.—INDUSTRIES—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
9.—DYEING DEMONSTRATION.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment ... Voted	4,020	1,690	3,380	3,970	4,079
Allowances ... Voted	700	300	600	930	725
Contingencies—Non-contract ... Voted	175	88	175	175	131
TOTAL—9—DYEING DEMONSTRATION	**4,895**	**2,078**	**4,155**	**5,075**	**4,935**
10.—ROPE MAKING DEMONSTRATION.					
Pay of Establishment ... Voted	1,620	...	1,188	1,485	...
Allowances ... Voted	736	...	524	683	...
Contingencies—Non-Contract ... Voted	200	...	600	600	...
TOTAL—10—ROPE MAKING DEMONSTRATION	2,556	...	2,312	2,768	...
11.—COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.					
Pay of Establishment ... Voted	**6,090**	...	...	...	...
Allowances ... Voted	**1,349**	...	...	...	...
Contingencies—non-contract ... Voted	**11,190**	...	...	...	...
TOTAL 11—COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES*	**18,629**	...	...	...	...
TOTAL—C.—Voted	**3,83,431**	**1,70,571**	**3,66,383**	**3,54,798**	**3,69,760**
D.—EXPENDITURE IN CONNECTION WITH SUGARCANE ACT, 1934.					
Pay of officers ... Voted	29,190	14,595	25,344	16,809	16,789
Pay of Establishment ... Voted	2,240	1,120	1,910	1,100	1,262
Allowances ... Voted	11,950	5,975	11,950	11,950	8,333
Contingencies—Non-contract ... Voted	1,450	725	1,450	1,450	1,032
Deduct—Estimated Receipt ... Voted	...	...	...	−1,000	...
TOTAL D.—VOTED	**44,830**	**22,415**	**40,654**	**30,609**	**27,416**
TOTAL—INDUSTRIES ... Voted	**8,68,816**	**4,11,720**	**8,38,318**	**8,18,673**	**9,19,647**
TOTAL—INDUSTRIES ... *Charged*	*35,700*	*17,850*	*31,178*	*34,100*	*31,116*
FISHERIES.					
Pay of Officers ... Voted	4,800	2,400	4,800	4,800	4,780
Pay of Establishment ... Voted	1,659	814	1,627	1,584	3,360
Allowances ... Voted	1,400	600	1,200	1,200	1,479
Contingencies—Non-contract ... Voted	1,650	775	1,550	1,050	1,980
Stipends ... Voted	90	45	...	...	61
TOTAL FISHERIES	**9,599**	**4,634**	**9,177**	**8,634**	**11,660**
CHARGES IN ENGLAND.					
LEAVE SALARIES AND DEPUTATION PAY.—					
High Commissioner ... Voted	19,280	9,500	7,000	2,200	3,869
High Commissioner ... *Charged*	...	...	...	...	...
STERLING OVERSEAS PAY—					
High Commissioner ... Voted	7,360	4,800	9,600	9,600	8,593
High Commissioner ... *Charged*	...	...	...	...	...
STORES FOR INDIA—					
High Commissioner ... Voted	...	...	...	...	...
High Commissioner ... *Charged*	...	...	...	...	...
OTHER CHARGES—					
High Commissioner ... Voted	1,520	760	1,520	1,520	1,500
High Commissioner ... *Charged*	...	...	...	...	...
COST OF PASSAGES—					
High Commissioner ... Voted	...	...	400	600	...
High Commissioner ... *Charged*	...	...	...	...	...
TOTAL—High Commissioner ... Voted	**28,160**	**15,060**	**18,520**	**13,920**	**13,962**
TOTAL—High Commissioner ... *Charged*	...	...	...	...	...
TOTAL—CHARGES IN ENGLAND Voted	**28,160**	**15,060**	**18,520**	**13,920**	**13,962**
TOTAL—CHARGES IN ENGLAND *Charged*	...	...	...	...	...
LOSS OR GAIN BY EXCHANGE ... Voted	...	...	...	...	−72
LOSS OR GAIN BY EXCHANGE ... *Charged*	...	...	...	...	...
TOTAL ... Voted	**(a)9,06,575**	**4,31,414**	**8,66,015**	**8,41,227**	**9,45,197**
TOTAL ... *Charged*	*35,700*	*17,850*	*31,179*	*34,100*	*31,11*[illegible]
TOTAL—43—INDUSTRIES ..	**9,42,275**	**4,49,264**	**8,97,194**	**8,75,327**	**9,76,31**[illegible]
ANGUL ...	...	...	...	...	*8,12*[illegible]
GRAND TOTAL ..	**(b) 9,42,275**	**4,49,264**	**8,97,194**	**8,75,327**	**9,84,43**[illegible]

(a) This amount represents the amount of this grant.
(b) This figure is the total figure in the General Abstract at page 9.
* Appropriate provision for the scheme is being made by His Excellency by reappropriation within the Grant on Account.

43.—INDUSTRIES—INDUSTRIES.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.	1	1	*Director of Industries, 1 (1,800)*	*22,000*			*20,800*	
			Overseas pay (300)	*3,600*			*3,600*	
			Special pay 2(250)	*6,000*			*6,000*	
			Pay of Officers—Charged	*31,600*	*15,800*	*27,400*	*30,400*	*27,112*
			Director of Industries	...			...	
			Industrial Engineer	...			...	
	1	1	Textile Expert 1 (900) *plus* special pay (20) ...	11,040			11,040	
	1	1	Intelligence officer 1 (250)	3,000			3,000	
			Designer for textile	...			...	
			Pay of Officers—Voted ...	14,040	7,020	14,040	14,040	13,982
	21	20	Clerks	25,214			26,495	
	1	1	Laboratory assistant	1,224			1,200	
			Special pay	180			180	
	10	10	Servants	1,668			1,668	
			Temporary establishment (Handloom Industry)	1,560			780	
			" " Information Bureau	2,681			1,428	
			Deduct—Probable savings	—1,000			—2,111	
			Pay of Establishment ...	31,527	15,490	29,727	29,610	30,660
			TRAVELLING ALLOWANCE	*3,300*	*1,650*		*3,300*	
			Other allowances	...	...		...	
			Allowances—Charged	*3,300*	*1,650*	*3,300*	*3,300*	*3,236*
			TRAVELLING ALLOWANCE	3,700	1,850		3,700	
			Other allowances	300	138		200	
			Allowances—Voted ...	4,000	1,988	3,975	3,900	4,318
			Customs duty on imported stores	...			...	
			Contingencies	4,800			4,800	
			Contingencies—Non-contract ...	4,800	2,400	4,800	4,800	4,740
			TOTAL ... Voted ...	54,367	26,898	52,542	52,380	53,700
			TOTAL ... Charged ...	*34,900*	*17,450*	*30,700*	*33,700*	*30,348*
			TOTAL—DIRECTION ...	89,267	44,348	83,242	86,080	84,048

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
ENGINEERING COLLEGE.			*Principal*					
			Special pay					
			Pay of Officers—Charged ...	...	...	...	...	...
	1	1	Principal 1(2,000)	12,965			24,000	
	11	11	Professors and lecturers 2(1,200), 1(550), 1(520), 1(350), 1(320), 1(330), 1(260), 1(210), 1(135), 1(120).	56,410			62,368	
	1	1	Superintendent of apprentice classes 1(600) ...	7,200			7,200	
	1	1	Workshop Superintendent 1 (800)	9,600			7,394	
			Special pay 1(125), 2(70), 1(100), 1(30) ...	4,961			5,080	
			Deduct—Probable savings	...			—2,400	
			Pay of Officers—Voted ...	91,136	45,568	1,03,000	1,03,642	95,85[illegible]
	11	11	Clerks	8,813			9,176	
			Special pay	1,020			980	
	2	2	Foreman and assistant foreman	9,470			9,230	
	11	11	Servants	1,488			1,488	
	1	1	Asst. Superintendent of apprentice class ...	4,400			4,280	
	1	1	Teacher	1,363			1,303	
			Workshop establishment	13,464			13,464	
	1	1	Civil Engineering draftsman and estimator ...	3,294			3,174	
			Temporary establishment	...			...	
			Deduct—Probable savings	...			...	
			Pay of Establishment ...	43,312	21,339	42,678	43,095	42,34[illegible]
			TRAVELLING ALLOWANCE	*200*	*100*		*200*	
			Other allowances	...	...		...	
			Allowances—Charged	*200*	*100*	*200*	*200*	[illegible]
			TRAVELLING ALLOWANCE	5,000	2,500		5,000	
			Other allowances	2,100	1,000		2,100	
			Cost of passage	3,000	1,500		...	
			Allowances—Voted ...	10,100	5,000	6,000	7,100	10,36[illegible]
			Contract contingencies	2,800			2,800	
			Contingencies—Contract ...	2,800	1,400	2,799	2,800	2,8[illegible]
			Carried over ...	1,47,548	73,407	1,54,677	1,56,837	1,51,0[illegible]

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,47,548	73,407	1,54,677	1,56,937	1,51,050
ENGINEERING COLLEGE—*contd.*			TOOLS AND MATERIALS FOR PRIVATE WORK ...	8,000			8,000	
			Maintenance of water and electric plants ...	1,000			1,000	
			Customs duty on imported stores	...			...	
			Rents, rates and taxes	4,568			4,606	
			Grants to athletic club	1,285			1,203	
			Field surveying	3,800			3,800	
			Visits to works	1,500			1,500	
			Passage money	1,000			1,000	
			Miscellaneous contingencies	21,287			21,287	
			Purchase of implements for sale	...			...	
			Equipment	...			...	
			Purchase of tents	1,164			...	
			Munsifs' survey class	78			78	
			Wiremen's Evening class	...			210	
			Replacement of battery	8,812			...	
			Deduct—Probable savings	—743			—1,000	
			Contingencies—Non-contract ...	51,751	21,000	42,000	41,724	41,603
			SCHOLARSHIPS AND STIPENDS	19,269	10,702	21,404	23,106	35,557
			Deduct—CONTRIBUTION PAYABLE BY THE GOVERNMENT OF ORISSA.	—12,746		—12,746	—12,718	
			TOTAL ... Voted ...	2,05,622	1,05,009	2,05,135	2,08,749	2,18,179
			TOTAL ... Charged ...	*200*	*100*	*200*	*200*	*229*
			TOTAL—ENGINEERING COLLEGE ...	2,05,822	1,05,109	2,05,335	2,08,949	2,18,408

43.—INDUSTRIES—INDUSTRIES—contd.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			RANCHI TECHNICAL SCHOOL.					
TECHNICAL SCHOOLS.	1	1	Superintendent 1(800)	9,600			9,520	
	1	1	Teacher 1(330)	4,031			3,911	
			Pay of Officers—Voted ...	13,631	6,716	13,431	13,431	13,006
	5	5	Masters	6,878			6,723	
	5	5	Clerks	3,153			3,133	
	5	5	Servants	624			624	
			Special pay	450			450	
			Temporary establishment	9,700			10,200	
			Pay of Establishment ...	20,805	10,403	21,130	21,130	20,46[illegible]
			TRAVELLING ALLOWANCE	50	25		50	
			Other allowances	175	87		174	
			Allowances—Voted ...	225	112	224	224	21[illegible]
			Stipends	11,500			11,500	
			Deferred earnings of the students	...			...	
			Stipends and Scholarships ...	11,500	5,750	11,500	11,500	11,563
			Contingencies—Contract ...	845	423	845	845	845
			Purchase of apparatus and instruments ...	400			400	
			Tools and materials for private work ...	1,500			1,500	
			Customs duty on imported stores	...			...	
			Rents, rates and taxes	1,263			1,263	
			Miscellaneous contingencies	10,642			10,642	
			Telephone charges	168			168	
			Athletic club	210			210	
			Boot-making classes	200			200	
			Contingencies—Non-contract ...	14,383	7,192	14,383	14,383	14,08[illegible]
			TOTAL—RANCHI TECHNICAL SCHOOL ...	61,389	30,596	61,513	61,513	60,18[illegible]

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			TIRHUT TECHNICAL INSTITUTE.					
TECHNICAL SCHOOLS—*concld.*	1	1	Superintendent 1(436)	5,285			5,100	
			Special pay 1(25)	300			360	
	1	1	Teacher 1(340)	4,150			4,030	
			Pay of Officers—Voted ...	9,735	4,733	9,466	9,490	11,044
	3	3	Teachers	4,929			6,033	
			Special pay	240			240	
	2	2	Foundry establishment	722			698	
	9	9	Instructors	4,957			4,897	
	4	4	Clerks	2,228			2,337	
	3	3	Servants	360			360	
			Pay of Establishment ...	13,436	6,311	12,621	14,565	14,250
			TRAVELLING ALLOWANCE	100	50		75	
			Other allowances	...	...		...	
			Allowances—Voted ...	100	50	100	75	526
			Tools and materials for private work ...	1,000			1,000	
			Customs duty on imported stores	...			...	
			Miscellaneous contingencies (non-contract) ...	2,900			2,730	
			Rents, rates and taxes	1,731			801	
			Workshop materials	9,000			10,000	
			Equipment	...			...	
			Grants to athletic club	200			198	
			Visit to works	...			...	
			Deduct—Probable savings	—500			—500	
			Contingencies—Non-contract ...	14,331	7,330	14,659	14,229	13,962
			Scholarships	6,720			5,500	
			Scholarships and Stipends ...	6,720	3,085	6,169	5,500	5,826
			TOTAL—TIRHUT TECHNICAL INSTITUTE ...	44,322	21,509	43,015	43,859	45,608
			TOTAL—TECHNICAL SCHOOLS ...	1,05,711	52,105	1,04,528	1,05,372	1,06,788

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
WEAVING SCHOOLS	7	7	Temporary establishment	2,724			2,724	
			Pay of Establishment ...	2,724	1,362	2,724	2,724	2,714
			TRAVELLING ALLOWANCE	25	13		25	
			Other allowances	...	...		...	
			Allowances—Voted ...	25	13	25	25	12
			Contingencies—non-contract	250			250	
			Rents, rates and taxes	180			180	
			Yarn materials for Bihar weaving schools ...	390			390	
			Contingencies—Non-contract ...	820	410	820	820	927
			Scholarships and stipends ...	...	...	...	...	...
			TOTAL—WEAVING SCHOOLS ...	3,569	1,785	3,569	3,569	3,653
MINING CLASSES	1	1	Lecturer 1(510)	6,120			6,120	
			Pay of Officers—Voted ...	6,120	3,060	6,120	6,120	6,578
	2	2	Assistant Lecturers	5,858			5,738	
	3	3	Servants	504			504	
			Pay of Establishment ...	6,362	3,121	6,242	6,242	6,098
			TRAVELLING ALLOWANCE	1,400	699		1,430	
			Other allowances	520	260		454	
			Allowances—Voted ...	1,920	959	1,918	1,884	1,884
			Contingencies	500			500	
			Vernacular classes	100			150	
			Contingencies—Non-contract ...	600	300	600	650	590
			Deduct—Contribution payable by Government of Orissa.	—732	...	—732	—1,098	...
			TOTAL—MINING CLASSES ...	14,270	7,440	14,148	13,798	15,150

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
APPRENTICE CLASSES AT DEHRI.			Establishment	930	465		930	
			Contingencies	66	33		66	
			Travelling allowance	...	...		...	
			Stipends	900	440		800	
			TOTAL—APPRENTICE CLASSES AT DEHRI ...	**1,896**	**938**	**1,876**	**1,796**	**1,685**
PRINTING AND BOOK-BINDING CLASSES AT GULZARBAGH.			*Special pay*	*600*			*200*	
			Pay of officers—Charged	*600*	*300*	*279*	*200*	*54*
			Pay of officers 1(50)	...			400	
			Pay of Officers—Voted	...	...	321	400	29
			Pay of Establishment	3,600	1,800	3,645	3,600	3,585
			Allowances—Voted	...	...	...	...	...
			Contingencies—Non-contract ...	900	450	900	900	800
			Scholarships and Stipends ...	1,900	950	1,900	1,760	1,909
			TOTAL { Voted ...	**6,400**	**3,200**	**6,766**	**6,660**	**6,323**
			TOTAL { *Charged* ...	*600*	*300*	*279*	*200*	*548*
			TOTAL—PRINTING AND BOOK-BINDING CLASSES AT GULZARBAGH.	7,000	3,500	7,045	6,860	6,871
ARTIZAN CLASSES AT THE REFORMATORY SCHOOL.			Temporary establishment	532			520	
			Pay of Establishment ...	532	260	520	520	508
			TOOLS AND MATERIALS	500			500	
			Earnings of artizan boys	200			200	
			Contingencies—Non-contract ...	700	350	700	700	516
			TOTAL—ARTIZAN CLASSES AT THE REFORMATORY SCHOOL.	**1,232**	**610**	**1,220**	**1,220**	**1,024**

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			INDUSTRIAL DEVELOPMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
1. CIRCLE OFFICERS	3	2	Circle officers 2(500)	12,409			11,809	
			Pay of Officers—Voted ...	12,409	5,905	11,809	11,809	16,741
	2	2	Servants	240			240	
			Temporary establishment	1,800			1,800	
			Pay of Establishment ...	2,040	1,020	2,040	2,040	2,151
			TRAVELLING ALLOWANCE	2,000	1,000		2,000	
			Other allowances	...	...		...	
			Allowances—Voted ...	2,000	1,000	2,000	2,000	3,162
			Contingencies—Non-contract	300			300	
			Contingencies—Non-contract ...	300	150	300	300	461
			TOTAL—I. CIRCLE OFFICERS ...	16,749	8,075	16,149	16,149	22,515
2. COTTAGE INDUSTRIES INSTITUTE.			Establishment	23,426			21,280	
			Deduct—Probable savings	...			...	
			Pay of Establishment ...	23,426	10,333	20,665	21,280	17,955
			TRAVELLING ALLOWANCE	175	88		175	
			Other allowances	...	...		...	
			Allowances—Voted ...	175	88	175	175	96
			Raw materials	16,649			13,230	
			Miscellaneous contingencies (non-contract) ...	5,718			9,875	
			Wages and labour	7,928			7,190	
			Contingencies—Non-contract ...	30,295	13,188	30,295	30,295	22,956
			Scholarships and stipends	8,200			7,088	
			Scholarships and Stipends ...	8,200	2,996	5,991	7,088	5,118
			Deduct—Contribution payable by Government of Orissa.	—4,879	...	—4,182	—4,879	...
			TOTAL—COTTAGE INDUSTRIES INSTITUTE ...	57,217	26,605	52,944	53,959	46,125

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			INDUSTRIAL DEVELOPMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
3. BHAGALPUR SILK INSTITUTE.	1	1	Superintendent 1(350)	4,200			4,200	
			Pay of Officers—Voted ...	4,200	2,100	4,200	4,200	4,183
	12	12	Establishment	7,443			7,376	
			Pay of Establishment ...	7,443	3,688	7,376	7,376	7,511
			TRAVELLING ALLOWANCE	200	100		200	
			Other allowances	...	...		...	
			Allowances—Voted ...	200	100	200	200	203
			Customs duty on imported stores	...			...	
			Raw materials	7,000			5,000	
			Miscellaneous contingencies—non-contract ...	2,500			2,500	
			Scholarships and stipends	1,824			1,500	
			Wages	3,500			2,500	
			Contingencies—Non-contract ...	14,824	7,250	14,500	11,500	11,998
			Deduct—Contribution payable by Government of Orissa.	—944	...	—944	—944	...
			TOTAL—3. BHAGALPUR SILK INSTITUTE	25,723	13,138	25,332	22,339	23,895
4. SERICULTURE			(1) Eri Rearing Demonstration party :—					
			Establishment	1,500			1,375	
			Pay of Establishment ...	1,500	585	1,169	1,375	...
			TRAVELLING ALLOWANCE	500	250		475	
			Other allowances	...	...		...	
			Allowances—Voted ...	500	250	500	475	249
			Contingencies—Non-contract ...	100	50	100	100	...
			TOTAL—ERI REARING DEMONSTRATION PARTY...	2,100	885	1,769	1,950	249
			(2) Ranchi Eri Seed Supply centre :—					
			Pay of Establishment ...	2,940	1,470	2,940	2,940	1,292
			Allowances—Voted ...	500	250	500	500	571
			Contingencies—Non-contract ...	2,460	1,230	2,460	2,460	2,797
			Total—Ranchi Eri seed Supply centre ...	5,900	2,950	5,900	5,900	4,660
			(3) Seed supply and Research station for Tasar silk rearers :—					
			Pay of Establishment ...	2,172	1,086	1,746		
			Travelling allowances ...	500	250	500		
			Contingencies—Non-contract ...	1,800	900	3,968		
			TOTAL—SEED SUPPLY AND RESEARCH STATION FOR TASAR SILK REARERS.	4,472	2,236	6,214	730	...
			TOTAL—4. SERICULTURE ...	12,472	6,071	13,883	8,580	4,509
5. WEAVING DEMONSTRATION.			Establishment	26,347			25,496	
			Deduct—Probable savings	—1,600			—1,500	
			Pay of Establishment ...	24,747	10,792	21,584	23,996	26,242
			TRAVELLING ALLOWANCE	5,800	2,750		5,991	
			Other allowances	..	...		...	
			Allowances—Voted ...	5,800	2,750	5,500	5,991	5,731
			Stipends	...			...	
			Contingencies	840			890	
			Contingencies—Non-contract ...	840	445	890	890	763
			TOTAL—5. WEAVING DEMONSTRATION ...	31,387	13,987	27,974	30,877	32,736

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			INDUSTRIAL DEVELOPMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
8. DEMONSTRATION AND EXPERIMENTAL FACTORIES.			WOOL WEAVING DEMONSTRATION.					
			Establishment	2,116			1,925	
			Pay of Establishment ...	2,116	1,058	700	1,925	..
			TRAVELLING ALLOWANCE	600	300	...	550	...
			Allowances—Voted ...	600	300	200	550	...
			Contingencies—Non-contract ...	120	60	140	220	...
			TOTAL—WOOL WEAVING DEMONSTRATION ...	2,836	1,418	1,040	2,695	...
			MARKETING ORGANISATION—					
			Pay of Establishment	16,012	6,867	13,733	16,072	9,190
			Travelling Allowance	2,000	1,000	2,000	2,500	1,933
			Contingencies—Non-contract ...	14,228	7,114	28,427	15,620	45,891
			TOTAL—MARKETING ORGANISATION ...	32,240	14,981	44,160	34,192	57,014
			WOOL WEAVING INSTITUTE.					
			Establishment	1,921			1,921	
			Pay of Establishment ...	1,921	961	1,921	1,921	1,898
			TRAVELLING ALLOWANCE	100	50		100	
			Other allowances	...	...		...	
			Allowances—Voted ...	100	50	100	100	100
			Raw materials	1,750			1,750	
			Miscellaneous contingencies—Non-contract ...	650			650	
			Wages and stipends	1,350			1,350	
			Contingencies—Non-contract ...	3,750	1,875	3,750	3,750	2,955
			TOTAL—WOOL WEAVING INSTITUTE ...	5,771	2,886	5,771	5,771	4,953
			MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET.					
			Pay of Establishment	4,656			4,500	
			Pay of Establishment ...	4,656	2,182	4,363	4,500	4,221
			TRAVELLING ALLOWANCE	600	300		200	
			Allowances—Voted ...	600	300	600	200	104
			Miscellaneous contingencies	1,67,700			1,67,700	
			Raw materials and wages	...			...	
			Contingencies—Non-contract ...	1,67,700	78,850	1,67,700	1,67,700	1,46,353
			TOTAL—MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET.	1,72,956	81,332	1,72,663	1,72,400	1,50,67[illegible]
			TOTAL—8. DEMONSTRATION AND EXPERIMENTAL FACTORIES.	2,13,803	1,00,617	2,23,634	2,15,058	2,12,64[illegible]
9. DYEING DEMONSTRATION.			Establishment	4,020			3,970	
			Pay of Establishment ...	4,020	1,690	3,380	3,970	4,07[illegible]
			TRAVELLING ALLOWANCE	700	300		930	
			Other allowances	...	...		...	
			Allowances—Voted ...	700	300	600	930	[illegible]
			Contingencies—Non-contract	175	88	175	175	[illegible]
			TOTAL—9. DYEING DEMONSTRATION ...	4,895	2,078	4,155	5,075	4,9[illegible]

43.—INDUSTRIES—INDUSTRIES—*concld.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			INDUSTRIAL DEVELOPMENT—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
10. ROPE MAKING DEMONSTRATION.			Establishment	1,620	...		1,485	...
			Pay of Establishment ..	1,620	...	1,188	1,485	
			TRAVELLING ALLOWANCE	736			683	
			Other allowances	...			...	
			Allowances—Voted ...	736	...	524	683	...
			Contingencies—Non-contract ...	200	...	600	600	...
			TOTAL—10. ROPE MAKING DEMONSTRATION	2,556	...	2,312	2,768	...
EXPENDITURE IN CONNECTION WITH SUGAR-CANE ACT, 1934.	8	8	Sugar-cane Inspectors 1(550), 2(500), 2(450), 1(400), 1(350), 1(275).	29,190			16,809	
			Special pay	...			...	
			Pay of Officers—Voted ...	29,190	14,595	25,344	16,809	16,789
	8	8	Clerks	2,240 (Clerks and Peons)			1,400	
	8	8	Peons					
			Pay of Establishment ...	2,240	1,120	1,910	1,400	1,262
			TRAVELLING ALLOWANCE	11,950	5,975		11,950	
			Other Allowances	...	...		...	
			Allowances—Voted	11,950	5,975	11,950	11,950	8,333
			Miscellaneous Contingencies	1,450			1,450	
			Contingencies—Non-contract ...	1,450	725	1,450	1,450	1,032
			Deduct—Estimated receipts	...	...	...	—1,000	...
			TOTAL—EXPENDITURE IN CONNECTION WITH SUGAR-CANE ACT.	**44,830**	**22,415**	**40,654**	**30,609**	**27,416**
FISHERIES	1	1	Superintendent of Fisheries 1(400)	4,800			4,800	
			Pay of Officers—Voted ...	4,800	2,400	4,800	4,800	4,780
			Establishment	1,659			1,584	
			Pay of Establishment ...	1,659	814	1,627	1,584	2,360
			TRAVELLING ALLOWANCE	1,400	600		1,200	
			Other allowances	...	...		...	
			Allowances—Voted ...	1,400	600	1,200	1,200	1,479
			Contingencies	550			350	
			Fry distribution	1,100			700	
			Contingencies—Non-contract ...	1,650	775	1,550	1,050	1,980
			Stipends	90	45	...	...	61
			TOTAL FISHERIES ...	**9,599**	**4,634**	**9,177**	**8,634**	**11,660**

MAJOR HEAD—44.—AVIATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Works	...	...			...	50
TOTAL—44.—AVIATION (*a*)	...	...	...		...	50

GRANT No. 19.

MAJOR HEAD—47.—MISCELLANEOUS DEPARTMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Miscellaneous Departments.

Rs. 1,39,130.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.			Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
			Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTOR OF FACTORIES—							
Pay of officers	*Charged*	...	...	...	...	...	1,123
Pay of officers	Voted	...	13,007	6,504	15,635	12,430	11,116
Pay of Establishment	...	...	5,948	2,925	5,850	5,850	5 519
Allowances	*Charged*	...	...	...	...	...	1,360
Allowances	Voted	...	3,780	1,890	3,780	3,280	3,299
Contingencies—Non-contract		...	1,278	639	1,278	1,300	1,438
Deduct—**Contribution payable by the Government of Orissa**		...	—4,150	...	—4,150	—3,934	...
TOTAL—INSPECTOR OF FACTORIES ...	Voted	...	**19,863**	**11,958**	**22,393**	**18,926**	21,372
	Charged	...	...	...	...	...	2,48[illegible]
INSPECTOR OF STEAM BOILERS—							
Pay of officer	Voted	...	40,299	20,150	35,095	36,075	...
Pay of establishment		...	11,305	5,651	9,881	9,702	...
Allowances	Voted	...	17,543	9,340	18,680	11,947	9[illegible]
Contingencies—non-contract		...	7,172	3,556	14,611	14,712	19[illegible]
TOTAL—INSPECTOR OF STEAM BOILERS		...	**76,319**	**38,697**	**78,267**	**72,436**	29[illegible]
GAZETTEERS AND STATISTICAL MEMOIRS		...	**1,000**	**1,000**	**2,100**	**2,100**	...
PROVINCIAL STATISTICS—							
COST OF LIVING STATISTICS		...	**480**	**240**	**480**	**480**	600
CATTLE CENSUS		...	...	...	...	...	...
SURVEY OF AREA UNDER JUTE CULTIVATION ...		...	...	...	**10,212**	...	...
MISCELLANEOUS—							
EXAMINATIONS—							
Departmental Examination		...	1,008	630	1,108	1,068	1,28[illegible]
Language Examination		...	800	400	800	1,000	1,15[illegible]
Local Bodies Accountants' Examination		...	200	100	200	220	19[illegible]
TOTAL—EXAMINATIONS		...	**2,008**	**1,130**	**2,108**	**2,288**	2,661
ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932 ...		...	**60**	**30**	...	...	...
MISCELLANEOUS		...	...	...	**328**	**328**	...
CHARGES IN ENGLAND.							
LEAVE SALARIES AND DEPUTATION PAY—							
High Commissioner ...	Voted ...	...	...	...	...	...	...
	Charged	...	...	...	...	...	6,93[illegible]
STERLING OVERSEAS PAY—							
High Commissioner ...	Voted ...	...	13,600	6,800	12 080	12,467	...
	Charged	...	...	...	...	...	33[illegible]
STORES FOR INDIA—							
High Commissioner ...	Voted ...	...	...	...	...	...	...
	Charged	...	...	...	...	...	...
OTHER CHARGES—							
High Commissioner ...	Voted ...	...	...	...	...	...	...
	Charged	...	...	...	...	...	50[illegible]
TOTAL HIGH COMMISSIONER ...	Voted ...	...	**13,600**	**6,800**	**12,080**	**12,467**	...
	Charges	...	...	...	...	...	7,7[illegible]
TOTAL CHARGES IN ENGLAND ...	Voted ...	...	**13,600**	**6,800**	**12,080**	**12,467**	...
	Charged	...	...	...	...	...	7,7[illegible]
LOSS OR GAIN BY EXCHANGE ...	Voted ...	...	...	...	...	...	...
	Charged	...	...	...	...	...	—4[illegible]
TOTAL ...	Voted...	...	(*b*)**1,13,330**	**59,855**	**1,27,968**	**1,09,025**	24,9[illegible]
TOTAL ...	*Charged*	...	...	...	...	...	10,2[illegible]
TOTAL—47.—MISCELLANEOUS DEPARTMENTS		...	**1,13,330**	**59,855**	**1,27,968**	**1,09,025**	35,1[illegible]
ANGUL		...	...	...	...	...	[illegible]
GRAND TOTAL...		...	**1,13,330**	**59,855**	**1,27,968**	**1,09,025**	35,19[illegible]

(*a*) Included under Irrigation.

(*b*) This amount plus Rs. 25,800 for charges on account of Motor Vehicles Taxation Act represents the amount of this grant.

(*c*) This figure is the total figure in the General Abstract ...

47.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES.

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTOR OF FACTORIES.	1	...	*Chief Inspector of Factories 1(1,200)* ...	...				
			Pay of Officers—*Charged* ...	...	...	...	...	*1,123*
	1	1	Chief Inspector of Factories 1(700)	8,927			8,350	
	1	1	Inspector of Factories 1(340)	4,080			4,080	
			Pay of Officers—Voted ...	13,007	6,504	15,635	12,430	11,116
	5	5	Clerks	4,332			4,224	
			Shorthand pay	600			600	
	5	5	Servants	816			816	
			Temporary establishment	...			...	
			Leave salary	200			200	
			Pay of Establishment ...	5,948	2,925	5,850	5,850	5,519
			TRAVELLING ALLOWANCE					
			Cost of passages granted under the Superior Civil Services Rules, 1924					
			Allowances—*Charged* ...	...	...	...	...	*1,360*
			TRAVELLING ALLOWANCE	3,450	1,725		2,950	
			Certifying Surgeons	100	50		100	
			Other allowances	230	115		230	
			Cost of passages granted under the Superior Civil Services Rules, 1924	...	...		...	
			Grain Allowance	...	...		...	
			Allowances—Voted ...	3,780	1,890	3,780	3,280	2,299
			Contingencies	1,242			1,264	
			Liveries for peons	36			36	
			Contingencies—Non-contract	1,278	639	1,278	1,300	1,438
			Deduct—Contribution payable by the Government of Orissa.	—4,150	...	—4,150	—3,934	
			TOTAL—INSPECTOR OF FACTORIES { Voted ...	19,863	11,958	22,393	18,926	21,372
			{ *Charged* ...	...	...	...	...	*2,483*

47.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary Units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTOR OF STEAM BOILERS.	1	1	Chief Inspector 1(900)	11,690			9,900	
	5	5	Inspectors 1(800), 1(450), 1(525), 2(300) ...	28,609			26,175	
			Pay of Officers—Voted ...	40,299	20,150	35,095	36,075	
	11	11	Clerks	9,601			8,140	
	14	14	Peons	1,704			1,562	
			Pay of Establishment ...	11,305	5,651	9,881	9,702	
			TRAVELLING ALLOWANCE	15,000	8,000		9,800	
			Other allowances	2,543	1,340		2,147	
			Contribution for passages	...				
			Allowances—Voted ...	17,543	9,340	18,680	11,947	95
			Liveries of peons	150			150	
			Office expenses and miscellaneous	1,210			1,170	
			Purchase of typewriters, clocks, iron safe, furniture, instruments, etc.	...			7,500	
			Service stamps	1,200			800	
			Rents, rates and taxes	4,320			4,800	
			Newspapers and periodicals...	100			100	
			Telephone charges	192			192	
			Contingencies—Non-contract	7,172	3,556	14,611	14,712	197
			TOTAL—INSPECTOR OF STEAM BOILERS	76,319	38,697	78,267	72,436	292

47.—MISCELLANEOUS DEPARTMENTS—EXAMINATIONS.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
EXAMINATIONS ...	1	1	Clerk	600			600	
			Temporary establishment	...			...	
			Allowance to officers for conducting departmental examinations.	300			300	
			Remuneration to Examiners	110			110	
			Miscellaneous contingencies	250			250	
			Deduct—Contribution payable by the Government of Orissa.	—252			—192	
			Total—Departmental examination ...	1,008	630	1,108	1,068	1,286
			Allowance to Language Examination Committee	800	400	800	1,000	1,185
			Local Bodies Accountants' Examination ...	200	100	200	220	190
			TOTAL—EXAMINATIONS ...	2,008	1,130	2,108	2,288	2,661

GRANT No. 20.

MAJOR HEAD—50.—CIVIL WORKS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Civil Works.

Rs.37,64,526.

SUMMARY BY MINOR HEADS.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS	Voted	12,84,388	8,03,472	11,01,442	10,43,500	7,58,612
	Charged	*22,643*	*12,571*	...	...	...
REPAIRS	Voted	13,52,741	6,70,400	15,07,343	14,54,390	17,58,168
	Charged ...	*1,31,755*	*62,600*	...	...	...
GRANTS-IN-AID	Voted ...	10,40,313	3,79,763	6,11,209	9,03,541	10,56,089
GRANTS-IN-AID FROM CENTRAL ROAD DEVELOPMENT FUND ...		63,001	36,000	2,34,956	2,39,000	99,303
SUSPENSE	Voted ...	3,583	1,000	—7,446	5,361	—6,056
LUMP ADDITION FOR RECRANT OF LAPSES		55,500	9,000	8,000	18,000	...
LUMP DEDUCTION FOR PROBABLE SAVINGS		—35,000	...	...	—24,000	...
TOTAL—50.—CIVIL WORKS ...	Voted	(a) 37,64,526	18,99,635	34,55,504	36,39,792	36,66,116
	Charged ...	*1,54,398*	*75,171*	...	...	...
TOTAL—CIVIL WORKS—(Carried over) ...		39,18,924	19,74,806	34,55,504	36,39,792	36,66,116

(a) This figurere presents the amount of this grant.

GRANT No. 21.

MAJOR HEAD—50.—CIVIL WORKS.

PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Public Works Common Establishment and Tools and Plant.

Rs. 11,42,883.

Summary by minor heads.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		39,18,924	19,74,806	34,55,504	36,39,792	36,66,11[illegible]
ESTABLISHMENT	Voted	10,40,218	5,98,024	10,39,211	10,41,661	13,27,697
	Charged ...	*3,20,850*	*1,67,405*	*3,82,785*	*3,98,184*	*3,99,617*
TOOLS AND PLANT	Voted	93,065	53,000	1,27,952	1,37,727	1,20,458
Deduct—English cost of establishment	Voted	...	...	—17,320	—19,240	...
	Charged ...	...	...	*—97,350*	*—87,520*	...
CHARGES IN ENGLAND—						
High Commissioner	Voted	9,600	4,800	17,320	19,240	17,2[illegible]
	Charged ...	*79,700*	*39,850*	*97,350*	*87,520*	*87,3[illegible]*
LOSS OR GAIN BY EXCHANGE ...	Voted	...	...	...	...	—[illegible]
	Charged ...	...	...	...	...	*—4[illegible]*
TOTAL—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.	Voted	(a)11,42,883	6,55,824	11,67,163	11,79,388	14,65,3[illegible]
	Charged ...	*4,00,550*	*2,07,255*	*3,82,785*	*3,98,184*	*4,86,5[illegible]*
Deduct—Pro rata share debitable—						
To (*i*) XVII—Irrigation ...	Voted	—1,92,512	...	—2,52,396	—2,53,182	—3,70,13[illegible]
	Charged ...	*—41,124*	...	*—49,339*	*—54,795*	*—1,54,465*
(*ii*) 18—Irrigation ...	Voted	—78,546	...	—26,509	—17,609	...
	Charged ...	*—16,778*	...	*—5,182*	*—3,810*	...
(*iii*) 39—Public Health ...	Voted	—27,887	...	—30,245	—30,139	—13,3[illegible]
	Charged ...	*—17,138*	...	*—18,232*	*—24,218*	*—16,5[illegible]*
Total—Deduction ...	Voted	—2,98,945	...	—3,09,150	—3,00,930	—3,83,4[illegible]
	Charged ...	*—75,040*	...	*—72,753*	*—82,823*	*—1,71,[illegible]*
TOTAL—CIVIL WORKS ESTT.	Voted	8,43,938	6,55,824	8,58,013	8,78,458	10,81,[illegible]
	Charged ...	*3,25,510*	*2,07,255*	*3,10,032*	*3,15,361*	*3,15,[illegible]*
ANGUL		...	...	...	...	*1,3[illegible]*
GRAND TOTAL ..		(b)50,88,372	28,37,885	46,23,549	48,33,611	51,9[illegible]

(*a*) This figure represents the amount of this grant.

(*b*) This figure is the total figure in the General Abstract at page 9.

For details please see Public Works Department Budget Final issue (Roads and Buildings) for 1937-38.

GRANT No. 22.

MAJOR HEAD—54.—FAMINE RELIEF.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Famine Relief.

Rs. 48,000.

SUMMARY BY MAJOR HEADS.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—FAMINE RELIEF					
SALARIES AND ESTABLISHMENT—					
Establishment					1,348
RELIEF TO PEOPLE EMPLOYED OTHERWISE THAN IN RELIEF WORKS—					
GRATUITOUS RELIEF—					
(*i*) given in Government Institutions	48,000	32,500	65,000	48,000	60
(*ii*) given at the houses of the people					14,925
(*iii*) given in other ways					85,472
MISCELLANEOUS—					
Charitable Relief in connection with earthquake ...					2,173
Other expenditure—Sand clearance					22
Relief to people employed otherwise than in Relief work ...					2,290
TOTAL—A FAMINE RELIEF—Voted ..	(*a*) 48,000	32,500	65,000	48,000	1,06,290
B.—TRANSFERS TO BIHAR FAMINE RELIEF FUND.— *Charged.*	...	...	...	...	...
GRAND TOTAL ...	(*b*) 48,000	32,500	65,000	48,000	1,06,290

(*a*) This figure represents the amount of this grant.
(*b*) This figure is the total figure in the general abstract at page 9.

GRANT No. 23.

PENSIONS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Pensions.

Rs. 28,53,446.

Summary by major heads.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.	Voted ...	27,52,989	11,87,275	24,59,676	24,28,877	28,80,737
	Charged ...	*11,22,524*	*5,32,760*	*9,85,324*	*10,00,561*	*11,87,783*
TOTAL—55.—SUPERANNUATION ALLOWANCES AND PENSIONS.		38,75,513	17,20,035	34,45,000	34,29,378	10,18,520
ANGUL		...	...	...	...	*18,558*
TOTAL ...		38,75,513	17,20,035	34,45,000	34,29,378	40,37,078
55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	Voted ...	1,95,000	...	1,85,000	2,05,000	
	Charged ...	*92,000*	...	*85,000*	*1,00,000*	
TOTAL ...		2,87,000	...	2,70,000	3,05,000	...
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS. (p. 240)	Voted ...	—89,336	97,500	—86,368	—79,108	93,329
	Charged ...	*—37,753*	*38,000*	*—3,582*	*—48,138*	*78,811*
ANGUL		...	...	...	...	*—229*
TOTAL ...		—1,27,089	1,35,500	—1,22,950	—1,27,246	1,71,911
85.—PAYMENTS TO RETRENCHED PERSONNEL. (p. 246)	Voted ...	—5,207	...	—378	106	1,498
	Charged ...	*—1,671*	...	*—1,671*	*- 1,353*	*—1,505*
CHARGES IN ENGLAND—Voted		...	...	...	...	—1,233
LOSS OR GAIN BY EXCHANGE—Voted ...		...	...	...	...	0
ANGUL		...	...	...	...	—10[illegible]
TOTAL ...		—6,878	...	—2,049	—1,247	—1,40[illegible]
GRAND TOTAL ...		40,28,546	18,55,535	35,90,001	36,05,885	42,07,589

SUMMARY FOR THE FOUR MAJOR HEADS.

TOTAL ...	Voted ...	(a)28,53,446	12,84,775	26,06,348	25,54,875	29,74,337
	Charged ...	*11,75,100*	*5,70,760*	*9,83,653*	*10,51,010*	*12,33,[illegible]*
GRAND TOTAL ...		(b)40,28,546	18,55,535	35,90,001	36,05,885	42,07,589

(a) This amount represents the amount of this grant.
(b) This figure is the total of items nos. 31, 32, 40 and 41 in the general abstract at pages 9 and 10.

MAJOR HEAD—55—SUPERANNUATION ALLOWANCES AND PENSIONS.

SUB-HEAD UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES.						
PAYMENTS TO PENSIONERS.						
Initially and finally debitable to Bihar.	Voted	3,16,612	1,58,306	1,20,769	24,40,804	27,45,551
	Charged	*70,000*	*35,000*	*12,000*	*1,80,000*	*1,74,065*
Adjustable between Bihar and Orissa.	Voted	21,40,000	10,59,000	23,00,000		
	Charged ...	*1,96,200*	*98,100*	*1,80,000*		
Deduct—Orissa's share of divisible pensions.	Voted	—1,36,000	—68,000	—1,49,000	...	...
	Charged ...	*—1,98,700*	*—99,350*	*—2,18,700*	...	...
PAYMENTS TO OTHER GOVERNMENTS.	Voted	36	18	36	36	35
	Charged ...	...	...	...	...	...
TOTAL—SUPERANNUATION AND RETIRED ALLOWANCES.	Voted	23,20,648	11,49,324	22,71,805	24,40,840	27,45,586
	Charged ...	*67,500*	*33,750*	*—26,700*	*1,74,065*	*1,74,065*
EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS (CHARGED TO CAPITAL).	Voted	1,11,927	...	1,11,927	98,656	93,600
	Charged ...	*47,003*	...	*47,003*	*42,203*	*34,892*
COMPASSIONATE ALLOWANCE—						
Initially and finally debitable to Bihar. Adjustable between Bihar and Orissa.	Voted	6,500	3,250	6,500	7,000	4,580
Deduct—Orissa's share of divisible pensions.	Voted	—830	—415	—830	...	...
TOTAL—COMPASSIONATE ALLOWANCE.	Voted	5,670	2,835	5,670	7,000	4,580
Carried over	Voted ...	24,38,245	11,52,159	23,89,402	25,46,496	28,43,766
	Charged ...	*1,14,503*	*33,750*	*20,303*	*2,22,203*	*2,08,957*

55.—SUPERANNUATION ALLOWANCES AND PENSIONS—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	Voted ...	24,38,245	11,52,159	23,89,402	25,46,496	28,43,760
	Charged ...	*1,14,503*	*33,750*	*20,303*	*2,22,203*	*2,08,957*
GRATUITIES—						
WRITE BACK OF PAYMENTS TO RETRENCHED PERSONNEL CHARGED TO CAPITAL	Voted ...	4,423	2,212	3,698	2,739	3,268
	Charged	*1,671*	*835*	*1,671*	*1,339*	*1,505*
PAYMENTS FROM COMPASSIONATE FUND—Voted		8,000	4,000	8,000	8,000	7,757
PASSAGE GRATUITIES—*Charged on revenue*		...	...	...	...	...
OTHER GRATUITIES—						
Initially and finally debitable to Bihar	Voted	7,000	3,500	7,000	6,800	10,925
Adjustable between Bihar and Orissa	Voted	...		2,500		
Initially and finally debitable to Bihar	*Charged* ...	...	...	...	...	6,900
Adjustable between Bihar and Orissa	*Charged* ...	...	...	...	...	
Deduct—**Orissa's share of divisible pensions**	Voted ...	...	...	—475	...	...
	Charged ...	...	...	...	...	...
TOTAL—GRATUITIES	Voted ...	19,423	9,712	20,723	17,539	21,950
	Charged ...	*1,671*	*835*	*1,671*	*1,339*	*8,405*
PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATION.						
Initially and finally debitable to Bihar	Voted	1,036	518	...	1,200	1,173
Adjustable between Bihar and Orissa	Voted	1,200	600	1,200		
DEDUCT—**Orissa's share of divisible pensions**	Voted	—228	—114	—228	...	...
TOTAL—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATION—Voted		2,008	1,004	972	1,200	1,173
DONATION TO PROVIDENT FUND	Voted ...	11,100	5,550	10,900	11,100	11,051
	Charged ...	*2,350*	*1,175*	*2,350*	*2,350*	*2,339*
Deduct—**SHARE OF OLD PENSIONS DEBITABLE TO ORISSA.**	Voted ...	...	...	...	—1,74,906	...
	Charged ..	...	...	...	*—1,91,000*	...
Deduct—**PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENT (IRRIGATION).**	Voted ...	—49,000	—24,500	—49,000	—49,231	—76,791
	Charged ...	*—6,000*	*—3,000*	*—6,000*	*—5,391*	*—14,984*
Deduct—**ACTUAL AMOUNTS OF PENSION RECOVERED FROM OTHER GOVERNMENTS.**	Voted ...	—3,300	—1,650	—3,321	—3,321	[illegible]
TRANSFER TO PENSION EQUALIZATION FUND ...		2,44,513	...	...	...	...
—AMOUNT MET FROM PENSION EQUALIZATION FUND ...		...	...	...	...	...

55.—SUPERANNUATION ALLOWANCES AND PENSIONS—*contd.*

Sub-head under which grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES IN ENGLAND—						
PENSION OF MILITARY OFFICERS IN RESPECT OF CIVIL EMPLOYMENT—						
CONTRIBUTION PAYABLE UNDER SECTION 156 OF THE GOVERNMENT OF INDIA ACT, 1935—						
Secretary of State	Voted	...	...	...	...	...
	Charged ...	*1,10,000*	*55,000*	*1,08,000*	*1,08,000*	*1,00,644*
HIGH COURT JUDGES—						
CONTRIBUTION PAYABLE UNDER SECTION 156 OF THE GOVERNMENT OF INDIA ACT, 1935—						
High Commissioner	Voted	...	...	...	...	...
	Charged ...	*21,000*	...	...	...	...
INDIAN CIVIL SERVICE CONTRIBUTION UNDER SECTION 156 OF THE GOVERNMENT OF INDIA ACT, 1935—						
High Commissioner	Voted	...	...	...	...	...
	Charged ...	*5,42,000*	...	...	...	...
COMPASSIONATE ALLOWANCE—						
High Commissioner	Voted	...	...	...	...	1,087
	Charged ...	...	...	...	...	*500*
OTHER CIVIL SERVICES—						
CONTRIBUTION PAYABLE UNDER SECTION 156 OF THE GOVERNMENT OF INDIA ACT, 1935—						
High Commissioner	Voted	...	...	...	...	...
	Charged... ...	*3,37,000*	...	...	...	...
OTHER CIVIL SERVICES PENSIONS—						
High Commissioner	Voted	90,000	...	...	...	...
	Charged ...	...	...	...	...	...
SUPERANNUATION AND RETIRED ALLOWANCES CONTRIBUTION PAYABLE UNDER SECTION 156 OF THE GOVERNMENT OF INDIA ACT, 1935—						
High Commissioner	Voted	...	45,000	90,000	80,000	82,231
	Charged ...	...	*4,45,000*	*8,59,000*	*8,63,000*	*8,36,793*
TOTAL—*High Commissioner* ...	Voted	90,000	45,000	90,000	80,000	83,318
	Charged ...	*9,00,000*	*4,45,000*	*8,59,000*	*8,63,000*	*8,37,293*
TOTAL—Secretary of State ...	Voted	...	...	...	...	...
	Charged ...	*1,10,000*	*55,000*	*1,08,000*	*1,08,000*	*1,00,644*
TOTAL—CHARGES IN ENGLAND ...	Voted	**90,000**	**45,000**	**90,000**	**80,000**	**83,318**
	Charged ...	*10,10,000*	*5,00,000*	*9,67,000*	*9,71,000*	*9,37,937*
LOSS OR GAIN BY EXCHANGE ...	Voted	...	...	...	...	—432
	Charged ...	...	...	...	...	*—4,860*
TOTAL	Voted	**27,52,989**	**11,87,275**	**24,59,676**	**24,28,877**	**23,80,737**
	Charged ...	*11,22,524*	*5,32,760*	*9,85,324*	*10,00.501*	*11,37,783*
TOTAL 55—SUPERANNUATION ALLOWANCES AND PENSIONS.		**38,75,513**	**172 0,035**	**34,45,000**	**34,29,378**	**40,18,520**
ANGUL	...	...	...	...	...	*18,558*
GRAND TOTAL ...		**38,75,513**	**17,26,035**	**34,45,000**	**34,29,378**	**40,37,078**

GRANT No. 24.

MAJOR HEAD—56.—STATIONERY AND PRINTING.

[E]stimate of the charges that will come in course of payment during the year ending 31st March 1938 in respec[t] Stationery and Printing—Rs. 7,96,663.

[S]ub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Account[s] 1935-3[6]
		Rs.	Rs.	Rs.	Rs.	R[s].
GOVERNMENT PRESSES.						
A—BIHAR SECTT. PRESS.						
A—PRESS PROPER.						
Pay of officers	*Charged* ...	*12,000*	*6,000*	*6,996*	*6,645*	*10,9*
Pay of officers	Voted ...	5,280	2,640	9,368	9,683	6,4
Office Establishment	...	25,526	12,763	25,700	25,628	25,5
Branch Supervision	...	18,928	9,464	18,500	18,970	18,97
Operatives	...	1,00,270	50,135	1,15,000	98,620	1,18,47
Auxiliaries	...	7,632	3,816	7,632	7,644	7,614
Reading Branch	...	39,062	19,531	39,000	40,868	40,459
Standing Formes	...	490	245	490	490	420
Allowances	*Charged* ...	*600*	*300*	*350*	*350*	*1,01*
Allowances	Voted ...	2,000	1,000	4,100	2,300	4,30
Contingencies—Non-contract ...	...	9,575	4,787	9,950	21,950	8,78
Contingencies—Contract	...	10,000	5,000	10,000	8,000	10,20
Addition to plant and furniture ...	...	2,800	1,400	5,000	5,000	3,110
Stores	...	28,180	14,090	26,500	25,500	32,0
TOTAL—A—PRESS PROPER	Voted ...	**2,49,743**	**1,24,871**	**2,71,240**	**2,64,653**	**2,75,4**
	Charged ...	*12,600*	*6,300*	*7,346*	*6,995*	*11,9*
B—MECHANICAL BRANCH.						
Establishment	...	1,120	560	960	960	1,1
Allowances	Voted ...	25	12	25	25	
Contingencies—Non-contract ...	...	9,500	4,750	9,500	8,700	9,2
TOTAL—B—MECHANICAL BRANCH	...	**10,645**	**5,322**	**10,485**	**9,685**	**10,5**
C—TYPE FOUNDRY.						
Establishment	...	1,800	900	1,800	1,800	1,7
Allowance	...	...	...	20	...	...
Contingencies—Non-contract ...	...	50	25	50	50	[illegible]
TOTAL—C—TYPE FOUNDRY ...	...	**1,850**	**925**	**1,870**	**1,850**	**1,8**
D—PUBLISHING BRANCH.						
Establishment	...	8,016	4,008	8,280	8,280	7,5
Allowances	Voted ...	72	36	72	72	6
Contingencies—Contract	...	14,000	7,000	14,000	12,000	16,8
TOTAL—D—PUBLISHING BRANCH ...	...	**22,088**	**11,044**	**22,352**	**20,352**	**24,486**
DEDUCT—COST OF PRINTING WORK DONE FOR CENTRAL AND OTHER GOVERNMENTS.		...	...	—4,274	...	—11,9
TOTAL—A	Voted ...	**2,84,326**	**1,42,162**	**3,01,673**	**2,96,540**	**3,01,0**
	Charged ...	*12,600*	*6,300*	*7,346*	*6,995*	*11,9*
Deduct—Cost of printing on behalf of the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	Voted ...	—4,000	—2,000	...	...	...
Add—Cost of printing on behalf of the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	*Charged* ...	*4,000*	*1,200*	...	...	...
TOTAL—A—SECRETARIAT PRESS.	Voted ...	**2,80,326**	**1,40,162**	**3,01,673**	**2,96,540**	**3,0**
	Charged ...	*16,600*	*8,300*	*7,346*	*6,995*	*1*

56.—STATIONERY AND PRINTING—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
B-GAYA JAIL PRESS.		Rs.	Rs.	Rs.	Rs.	Rs.
A—PRESS PROPER.						
Pay of officers	Voted ...	6,180	3,090	6,604	6,250	7,412
Office Establishment		6,848	3,424	7,000	7,454	7,179
Branch Supervision		7,344	3,672	7,300	7,562	7,300
Operatives		3,676	1,838	3,160	3,736	3,699
Reading Branch		1,380	690	1,150	1,356	1,167
Standing Formes		1,080	540	1,050	1,050	956
Allowances	Voted ...	200	100	365	190	137
Contingencies—Non-contract		2,600	1,300	2,200	2,200	2,131
Additions to plant and furniture		2,300	1,150	2,400	2,400	3,021
Stores		2,38,425	1,19,200	2,27,700	2,28,400	2,14,809
TOTAL—A—PRESS PROPER ...		**2,70,033**	**1,35,004**	**2,58,929**	**2,60,598**	**2,47,811**
B—FORMS STORES.						
Pay of Establishment		8,720	4,360	9,612	9,612	9,309
Allowances	Voted ...	...	...	...	...	...
Contingencies—Non-contract		6,555	3,278	5,540	4,768	4,901
Additions to plant and furniture		100	50	200	200	...
TOTAL—B—FORMS STORES ...		**15,375**	**7,688**	**15,352**	**14,580**	**14,210**
C—MECHANICAL.						
Branch supervision		4,615	2,307	4,400	4,400	4,394
Auxiliaries		1,910	955	1,865	1,865	1,767
Allowances	Voted ...	...	...	...	...	...
Contingencies—Non-contract		1,500	750	1,600	1,600	2,157
Additions to plant and furniture ...		120	60	85	85	361
Stores		160	80	125	210	176
TOTAL—C—MECHANICAL ...		**8,305**	**4,152**	**8,075**	**8,160**	**8,855**
D—TYPE FOUNDRY.						
Establishment		1,142	571	1,450	1,110	981
Additions to plant and furniture		...	...	...	...	...
Stores		350	175	340	340	258
TOTAL—D—TYPE FOUNDRY ...		**1,492**	**746**	**1,790**	**1,450**	**1,239**
Convict labour supplied to the Press ...	Voted ...	26,000	...	26,000	...	...
TOTAL—B—VOTED ...		**3,21,205**	**1,47,590**	**3,10,146**	**2,84,788**	**2,72,115**
Deduct—Cost of forms supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	Voted ...	—1,200	—600	...	...	...
Add—Cost of forms supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	*Charged*	*1,200*	*600*	...	...	...
Total—B ...	Voted ...	**3,20,005**	**1,46,990**	**3,10,146**	**2,84,788**	**2,72,115**
	Charged ...	*1,200*	*600*	...	...	...
TOTAL—GOVERNMENT PRESSES	Voted ...	**6,00,331**	**2,87,152**	**6,11,819**	**5,81,328**	**5,73,179**
	Charged ...	*17,800*	*8,900*	*7,346*	*6,925*	*12,942*

56.—STATIONERY AND PRINTING—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
STATIONERY OFFICES AND STORES.						
Establishment	...	3,922	1,960	3,800	4,278	3,78[illegible]
Allowances	Voted ...	...	...	...	...	...
Contingencies—Non-contract ...	...	3,000	1,500	3,000	3,000	2,63[illegible]
TOTAL—STATIONERY OFFICES AND STORES	...	6,922	3,460	6,800	7,278	6,41[illegible]
PURCHASE OF STATIONERY STORES, PROVINCIAL.* ...	Voted ...	93,100	46,550	1,46,500	1,06,550	1,20,36[illegible]
Deduct—Cost of stationery supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	Voted ...	—7,850	—3,925	...	...	...
Add—Cost of stationery supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	*Charged*	*7,850*	*3,925*	...	...	...
TOTAL ...	Voted ...	85,250	42,625	1,46,500	1,06,550	1,20,36[illegible]
	Charged ...	*7,850*	*3,925*	...	...	...
PRINTING WORK DONE AT CENTRAL PRESS FOR PROVINCIAL GOVERNMENT. *		180	90	180	150	12[illegible]
STATIONERY SUPPLIED FROM CENTRAL STORES—Voted	...	...	...	...	...	...
PURCHASE OF PLAIN PAPER TO BE USED WITH STAMPS,*	Voted	35,000	17,500	56,300	35,300	43,84[illegible]
DISCOUNT ON PLAIN PAPER USED WITH STAMPS	Voted...	7,700	3,850	9,000	7,500	11,43[illegible]
CHARGES IN ENGLAND—						
LEAVE SALARIES AND DEPUTATION PAY.						
High Commissioner	Voted	5,200	2,600	760	...	...
	Charged	...	...	*6,080*	*5,920*	*46[illegible]*
STERLING OVERSEAS PAY—						
High Commissioner	Voted	...	...	...	...	...
	Charged	*4,000*	*2,000*	*2,000*	*2,160*	*4,000*
STORES FOR INDIA—						
High Commissioner	Voted	56,080	28,040	42,440	41,800	39,277
	Charged	...	...	...	...	...
TOTAL—High Commissioner	Voted	61,280	30,640	43,200	41,800	39,277
	Charged	*4,000*	*2,000*	*8,080*	*8,080*	*4,4[illegible]*
TOTAL—CHARGES IN ENGLAND	Voted	61,280	30,640	43,200	41,800	39,27[illegible]
	Charged... ...	*4,000*	*2,000*	*8,080*	*8,080*	*4,[illegible]*
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	...	—[illegible]
	Charged... ...	...	...	...	...	—[illegible]
TOTAL ...	Voted ...	7,96,663 (*a*)	3,85,317	8,73,799	7,79,906	7,94,4[illegible]
	Charged... ...	*29,650*	*14,825*	*15,426*	*15,075*	*15,[illegible]*
TOTAL—56.—STATIONERY AND PRINTING.		8,26,313(*b*)	4,00,142	8,89,225	7,94,981	8,10,[illegible]

* These sub-heads are also primary units of appropriation.

(*a*) This amount represents the amount of this demand.

(*b*) This figure is the total figure in the General Abstract at page 9.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
BIHAR SECRETARIAT PRESS A.—PRESS PROPER.			... ...	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—Charged on revenue.	1	1	*Superintendent 1(1,000)*	*12,000*			*6,645*	
			Pay of Officers—Charged	*12,000*	*6,000*	*6,996*	*6,645*	*10,932*
			Superintendent	...			4,496	
Pay of officers—voted.	1	1	Deputy Superintendent 1(440)	5,280			5,187	
			Pay of Officers—Voted* ...	5,280	2,640	9,368	9,683	5,471
			PAY OF ESTABLISHMENT.					
Office establishment.	1	1	Head assistant and cashier 1(150)	1,800			2,400	
			Special pay 1(15)	180			180	
	1	1	Accountant 1(120)	1,440			1,440	
	9	9	Clerks	7,740			7,650	
	1	1	Time-keeper	900			900	
	7	7	Head computer and computers	6,120			6,120	
	1	1	Stationery and store-keeper	1,296			1,248	
	1	1	Assistant store-keeper	720			720	
	1	1	Paper issuer	540			540	
	1	1	Assistant paper issuer	360			360	
	2	2	Probationers	600			600	
	14	14	Peons and darwans	2,220			2,220	
			Pay of substitutes for officers absent on leave...	500			500	
			Temporary establishment	1,110			1,110	
			Deduct—Probable savings	...			—360	
			Office Establishment* ...	25,526	12,763	25,700	25,628	25,538
A—PRESS PROPER—Branch supervision.			BRANCH SUPERVISION.					
	1	1	Press Assistant	1,800			1,800	
			HAND COMPOSITION.					
	4	4	Section-holders	5,280			5,220	
	3	3	Assistant section-holders	1,920			2,160	
	1	1	Time-work checker	960			960	
	1	1	Type store-keeper and assistant in charge of distribution.	1,320			1,320	
			Mono Composing Branch Section-holder ...	...			780	
			TOTAL ...	9,480			10,440	
			Carried over ...	42,806	21,403	42,064	41,956	41,941
				11,280			12,240	...

* This primary unit of appropriation is also a sub-head.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	**Budget Estimate, 1937-38.**	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
1	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
BIHAR SECRETARIAT PRESS – *contd.*				Rs. 42,806	Rs. 21,403	Rs. 42,064	Rs. 41,956	Rs. [illegible]
			Brought forward	11,280			12,240	
A—PRESS PROPER—*contd.*			LINO COMPOSING BRANCH.					
Branch supervision—*concld.*	1	1	Lino Foreman	2,100			2,040	
	1	1	Section holder	1,320			1,320	
	1	1	Assistant Section holder	720			720	
	1	1	Mono composing branch section-holder ...	828			...	
			TOTAL ...	4,968			4,080	
			PRESS AND MACHINES.					
	1	1	Jamadar	780			750	
			BINDERY.					
	1	1	Binding Jamadar	900			900	
			Pay of substitutes, etc.	1,000			1,000	
			TOTAL ...	1,900			1,900	
			Deduct—Probable savings	...			...	
			Branch supervision* ...	18,928	9,464	18,500	18,970	[illegible]
			HAND COMPOSITION.					
Operatives.			Compositors	71,000			70,000	
			Distributors					
			Impositors					
			Temporary	1,000			1,000	
			TOTAL ...	72,000			71,000	
			LINO COMPOSING BRANCH.					
			Lino operators	9,700			9,700	
			Rando-men					
			TOTAL ...	9,700			9,700	
			Mono composing branch	1,700			1,700	
			PRESS AND MACHINE.					
			Pressmen	12,650			12,650	
			Machinemen					
			Ink men					
			Fly boys					
			Temporary	500			500	
			TOTAL ...	13,150			13,150	
			BINDERY.					
	12	12	Binders	4,296			4,236	
			Temporary	2,064			2,064	
			Pay of substitutes, etc.	360			364	
			Deduct—Probable savings	—3,000			—3,594	
			TOTAL ...	3,720			3,070	
			Operatives ...	1,00,270	50,135	1,15,000	98,620	[illegible]
			Carried over ...	1,62,004	81,002	1,75,564	1,59,546	[illegible]

* These primary units of appropriation are also **sub-heads.**

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
IHAR SECRETARIAT PRESS —*contd.*			Brought forward ...	1,62,004	81,002	1,75,564	1,59,546	1,78,791
			HAND COMPOSITION.					
I.—PRESS PROPER —*contd.*	1	1	Head type supplier	300			300	
	8	8	Type-supplier	2,028			...	
	4	4	Galley Proof Pressman	900			...	
Auxiliaries.			Lino Composing Branch	...			1,332	
	3	3	Forme Proof Puller	648			...	
	9	9	Forme Carriers	1,404			...	
			Temporary	...			2,040	
			LINO COMPOSING BRANCH.					
	2	2	Galley Proof Pressmen	432			...	
	2	2	Forme Proof puller	432			...	
	3	3	Forme carrier	468			...	
			TOTAL ...	6,612			3,672	
			HAND PRESS MACHINE.					
	1	1	Galley proof pressmen	} 588			900	
			Temporary establishment				2,052	
			Mono composing branch				588	
			TOTAL ...	588			3,540	
			PRESS AND MACHINE.					
			Temporary	432			432	
			TOTAL ...	432			432	
			Auxiliaries*	7,632	3,816	7,632	7,644	7,614
Reading Branch.	18	18	Readers	27,600			30,480	
	4	4	Revisers	2,220			2,316	
	18	18	Copy-holders	8,442			8,532	
			Pay of substitutes	800			800	
			Deduct—Probable savings	...			—1,260	
			Reading Branch* ...	39,062	19,531	39,000	40,868	40,489
Stading Formes.	1	1	Standing Forme-keeper	420			420	
			Pay of substitute, etc.	70			70	
			Standing formes* ...	490	245	490	490	420
			TOTAL—PAY OF ESTABLISHMENT ...					
Allowances—Charged on revenue.			*TRAVELLING ALLOWANCES.*	*600*	*300*		*350*	
			Other allowances	...	...		...	
			Cost of passage granted under the Superior Civil Services Rules, 1924.	...	...		...	
			Allowances—Charged *	*600*	*300*	*350*	*360*	*1,010*
Allowances—voted.			TRAVELLING ALLOWANCE—	500	250		800	
			Grain compensation allowance	...	...		...	
			Other allowances	1,500	750		1,500	
			Cost of passages granted under the Superior Civil Services Rules, 1924. ...	...	...		...	
			Allowances—Voted* ...	2,000	1,000	4,100	2,300	4,338
			Carried over ...	2,11,788	1,05,894	2,27,136	2,11,198	2,32,662

*These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget, Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR SECRETARIAT PRESS —*contd.*			Brought forward ...	2,11,788	1,05,894	2,27,136	2,11,198	2,32,[illegible]
A.—PRESS PROPER—*concld.*			CONTINGENCIES.					
Contingencies—Non-contract.			Customs duty on imported stores	1,800			675	
			Rents, rates and taxes	1,250			1,250	
			Contract for other outside printing ...	5,000			18,500	
			Telephone charges	500			500	
			Liveries to peons	525			525	
			Repairs to plant and furniture	500			500	
			Contingencies—Non-contract* ...	9,575	4,787	9,950	21,950	8,78[illegible]
Contingencies—Contract.			Contract contingencies— ...	10,000			8,000	
			Contingencies—Contract* ...	10,000	5,000	10,000	8,000	10,2[illegible]
Additions to Plant and furniture.			Purchase of plant and furniture in India ...	2,500			4,500	
			Freight on plant and furniture	300			500	
			Additions to Plant and Furniture ...	2,800	1,400	5,000	5,000	3,11[illegible]
Stores.			Purchase of raw materials in India ...	5,900			3,200	
			Freight on raw materials	80			80	
			Country paper and binding materials ...	22,000			22,000	
			Freight on paper and binding materials ...	200			220	
			Stores* ...	28,180	14,090	26,500	25,500	32,615
			TOTAL { Voted ...	2,49,743	1,24,871	2,71,240	2,64,653	2,75,437
			TOTAL { *Charged* ...	*12,600*	*6,300*	*7,346*	*6,995*	11,942
			TOTAL—A—PRESS PROPER ...	2,62,343	1,31,171	2,78,586	2,71,648	2,87,3[illegible]
B—MECHANICAL BRANCH.	1	1	Mechanic	960			960	
			Pay of substitutes	160			...	
			Establishment ...	1,120	560	960	960	1,1[illegible]
			Overtime	25	12		25	
			Grain compensation allowance and other allowance	...	...		...	
			Allowances—Voted ...	25	12	25	25	
			Electric charges	9,200			9,200	
			Purchase of raw materials	300	...	...	300	
			Deduct—Probable savings	...			—800	
			Contingencies—Non-contract ...	9,500	475	9,500	8,700	9,[illegible]
			TOTAL—B—MECHANICAL BRANCH ...	10,645	5,322	10,485	9,685	10,[illegible]
			Carried over ...	2,72,988	1,36,493	2,89,071	2,81,333	2,9[illegible]

* These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
BIHAR SECRETARIAT PRESS —*concld.*				Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	2,72,988	1,36,493	2,89,071	2,81,333	2,97,911
C—TYPE FOUNDRY.	2	2	Type-casting operators	1,800			1,800	
			Establishment ...	1,800	900	1,800	1,800	1,792
			Allowances	...	...		...	...
			Allowances—Voted ...	...	...	20	...	...
			Purchase of raw materials	50	...		50	
			Contingencies—Non-contract ...	50	25	50	50	63
			TOTAL—C—TYPE FOUNDRY ...	1,850	925	1,870	1,850	1,855
D—PUBLISHING BRANCH.			Establishment—					
	6	6	Clerks	5,556			5,820	
	...	1	Apprentice	300			...	
	6	6	Servants	1,080			1,080	
	6	6	Temporary	1,080			1,080	
			Pay of substitutes	300			300	
			Lump provision for Distribution of Bulletin ...	...				
			Deduct—Probable Savings	—300			...	
			Establishment ...	8,016	4,008	8,280	8,280	7,526
			TRAVELLING ALLOWANCE	72	36		72	
			Grain compensation allowance	...	...		...	
			Other allowances	...	...		...	
			Allowances—Voted ...	72	36	72	72	62
			Contract Contingencies	14,000			12,000	
			Contingencies—Contract ...	14,000	7,000	14,000	12,000	16,898
			TOTAL—D—PUBLISHING BRANCH ...	22,088	11,044	22,352	20,352	24,485
			TOTAL ...					
Deduct—Cost of printing work done for the Central and other Government.			*Deduct*—**Cost of printing work done for the Central and other Governments.**	...		—4,274	...	—11,246
			TOTAL { Voted ...	2,84,326	1,42,162	3,01,673	2,96,540	3,01,464
			TOTAL { *Charged* ...	*12,600*	*6,300*	*7,346*	*6,995*	*11,542*
			TOTAL—BIHAR SECRETARIAT PRESS	2,96,926	1,48,462	3,09,019	3,03,535	3,13,006

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
			GAYA JAIL PRESS.					
			A—PRESS PROPER.					
Pay of Officers—Voted.	1	1	Deputy Superintendent 1(500), S. P. (50) ...	6,180			5,450	
			Leave salaries	...			800	
			Pay of Officers—Voted* ...	6,180	3,090	6,604	6,250	7,412
			PAY OF ESTABLISHMENT.					
Office Establishment.	1	1	Head clerk, Accountant and Cashier ...	1,440			1,440	
	2	2	Clerks	2,040			2,010	
	2	2	Computors	1,452			2,100	
	2	2	Store-keepers	1,452			1,410	
	2	2	Peons	264			264	
			Pay of substitutes	200			200	
			Office Establishment* ...	6,848	3,424	7,000	7,454	7,179
			BRANCH SUPERVISION.					
Branch Supervision.	1	1	Foreman	1,980			1,920	
			TOTAL ...	1,980			1,920	
			PRESS AND MACHINE.					
	1	1	Press jamadar	1,020			1,020	
	1	1	Machine jamadar	840			810	
	1	1	Task-checker	1,020			990	
	1	1	Apprentice	300			300	
			TOTAL ...	3,180			3,120	
			BINDERY.					
	1	1	Binding jamadar	540			1,020	
	1	1	Binder	324			312	
	1	1	Task-checker	1,020			990	
			Pay of substitutes	300			200	
			TOTAL ...	2,184			2,522	
			Branch Supervision* ...	7,344	3,672	7,300	7,562	7,300
			HAND COMPOSITION.					
Operatives —	4	4	Compositors	3,156			3,096	
			BINDERY.					
	1	1	Die-stamper	360			480	
			Pay of substitutes	160			160	
			TOTAL ...	520			640	
			Operatives*	3,676	1,838	3,160	3,736	3,690
			Carried over ...	24,048	12,024	24,064	25,002	25,590

* These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			GAYA JAIL PRESS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	24,018	12,024	24,064	25,002	25,590
Reading Branch	1	1	Reader	1,200			1,176	
			Pay of substitute	180			180	
			Reading Branch* ...	1,380	690	1,150	1,356	1,167
Standing Formes	1	1	Standing forme-keeper and type-supplier ...	1,020			990	
			Pay of substitute	60			60	
			Standing Formes* ...	1,080	540	1,050	1,050	956
			TOTAL PAY OF ESTABLISHMENT ...	...	...	...	...	...
Allowances—Voted.			TRAVELLING ALLOWANCE	200	100		190	
			Grain compensation allowance	...	...		...	...
			Other allowances	...	...		...	...
			Allowances—Voted* ...	200	100	365	190	137
Contingencies—Non-contract.			Telephone charges	200			200	
			Rents, rates and taxes	1,100			1,100	
			Liveries to peons	12			20	
			Postage and telegram charges	180			150	
			Office expenses and miscellaneous	108			100	
			Water-supply	500			500	
			Petty construction and repair	700			...	
			Repairs to plant and furniture	100			100	
			Deduct—Probable Savings	—300			...	
			Contingencies—Non-contract* ...	2,600	1,300	2,200	2,200	2,131
Additions to Plant and Furniture.			Customs duty on imported stores	300			400	
			Purchase of plant and furniture in India ...	1,700			1,700	
			Freight on plant and furniture	300			300	
			Additions to Plant and Furniture ...	2,300	1,150	2,400	2,400	3,021
			Carried over ...	31,608	15,304	31,229	32,193	33,002

*These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			GAYA JAIL PRESS—*contd.*	Rs.	Rs.	Rs.	Rs	Rs.
			Brought forward ...	31,608	15,804	31,229	32,198	33,002
Stores—			Customs Duty on Imported Stores	1,625			1,300	
			Purchase of raw materials in India	6,000			4,600	
			Freight on raw materials	400			300	
			Country paper and binding materials ...	2,28,000			2,20,000	
			Freight on ditto	2,400			2,200	
			Stores* ...	2,38,425	1,19,200	2,27,700	2,28,400	2,14,809
			TOTAL—A.—PRESS PROPER ...	2,70,033	1,35,004	2,58,929	2,60,598	2,47,811
			B.—FORMS STORE.					
Pay of Establishment.	1	1	Store-keeper	1,248			1,560	
	4	4	Head Indent checker and 3 clerks ...	3,540			3,570	
	1	1	Despatcher	...			408	
	1	1	Ledger-keeper	...			480	
	3	3	Stock clerks...	...			2,142	
	1	1	Clerk	3,174			720	
	1	1	Apprentice	300			300	
	1	1	Peon	132			132	
			Pay of substitutes, etc.	326			300	
			Pay of Establishment* ...	8,720	4,360	9,612	9,612	9,209
Allowaces—Voted			Grain compensation allowance	...			...	
			Allowances—Voted* ...	...	...	...	...	...
Contingencies—Non-contract.			Office expenses and miscellaneous	5			10	
			Liveries to peons	...			8	
			Postage and telegram charges	650			450	
			Postage and packing charges of forms packets ...	4,700			3,400	
			Freight on forms	1,200			900	
			Repairs to plant and furniture	...			...	
			Contingencies—Non-contract* ...	6,555	3,278	5,540	4,768	4,90[illegible]
Additions to Plant and Furniture.			Purchase of plant and furniture	100	...	...	200	
			Additions to Plant and Furniture* ...	100	50	200	200	...
			TOTAL—B.—FORMS STORE ...	15,375	7,688	15,352	14,580	14,5[illegible]
			Carried over ...	2,85,408	1,42,692	2,74,281	2,75,178	2,62,0[illegible]

* These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			GAYA JAIL PRESS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	2,85,408	1,42,692	2,74,281	2,75,178	2,62,021
			PAY OF ESTABLISHMENT.					
C.—MECHANICAL—	1	1	Mechanical Engineer	3,600			3,600	
	1	1	Electrician	1,500			1,500	
			Pay of substitutes	600			300	
			Deduct—Probable savings	—1,085			—1,000	
			Branch Supervision ...	4,615	2,307	4,400	4,400	4,394
	1	1	Machine fitter mistry	840			840	
	1	1	Engine driver	990			960	
			Pay of substitutes	80			65	
			Auxiliaries ...	1,910	955	1,865	1,865	1,767
			TOTAL—PAY OF ESTABLISHMENT ...	...				
Allowances—Voted.			TRAVELLING ALLOWANCE	...				
			Other allowances	...				
			Allowances—Voted ...	...	...		...	
Contingencies—Non-contract.			Maintenance charges of electric installation ...	1,500			1,600	
			Office expenses and miscellaneous	...			...	
			Repairs to plant and furniture	...			...	
			Contingencies—Non-contract* ...	1,500	750	1,600	1,600	2,157
Additions to Plant and Furniture.			Customs duty on imported stores	5			...	
			Purchase of plant and furniture in India ...	100			75	
			Freight on plant and furniture in India ...	15			10	
			Additions to Plant and Furniture* ...	120	60	85	85	361
Stores—			Purchase of raw materials in India	150			200	
			Freight on raw materials in India	10			10	
			Stores* ...	160	80	125	210	176
			TOTAL—C.—MECHANICAL ...	8,305	4,152	8,075	8,160	8,855
			Carried over ...	2,93,713	1,46,844	2,82,356	2,83,338	2,70,876

*These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	1937-38. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
			GAYA JAIL PRESS—*concld.*	Rs.	Rs	Rs.	Rs.	Rs
			Brought forward ...	2,98,713	1,46,844	2,82,356	2,83,338	2,70,876
			D.—TYPE FOUNDRY.					
Establishment—	1	1	Foreman stereo-typer	1,020			1,020	
			Pay of substitute	122			90	
			Establishment* ...	1,142	571	1,450	1,110	961
Additions to Plant and Furniture.			Customs duty on imported stores	...	...	...	...	...
			Purchase of plant and furniture in India ...	...	...	...	...	...
			Freight on plant and furniture in India ...	...	...	...	...	...
			Additions to Plant and Furniture* ...	...	...	...	...	...
Stores—			Customs duty on imported stores	75			60	
			Purchase of raw materials in India	250			250	
			Freight on raw materials in India	25			30	
			Stores* ...	350	175	340	340	258
			TOTAL—D.—TYPE FOUNDRY ...	1,492	746	1,790	1,450	1,239
			Convict labour supplied to the Press ...	26,000	...	26,000	...	...
			TOTAL ...	3,21,205	...	3,10,146	2,84,788	2,72,115
Deduct—Printing work done for the Central Government.			**Deduct—Printing work done for the Central Government.***	...	...	...	...	...
			TOTAL—GAYA JAIL PRESS ...	**3,21,205**	**1,47,590**	**3,10,146**	**2,84,788**	**2,72,115**

56.—STATIONERY AND PRINTING—STATIONERY OFFICES AND STORES.

SUB-HEADS. (1)	1936-37. (2)	1937-38. (3)	Details (4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
STATIONERY OFFICE (PROVINCIAL).	4	4	Clerks	2,448			2,994	
	4	4	Servants	804			804	
	1	1	Pressman	480			480	
			Pay of substitute	190			...	
			Establishment ...	3,922	1,960	3,800	4,278	3,783
			Allowances	...	...	...	...	...
			Allowances—Voted ...	...	...	...	...	...
			Contingencies (Non-contract)	3,000			3,000	
			Contingencies—Non-contract ...	3,000	1,500	3,000	3,000	2,639
			TOTAL—STATIONERY OFFICES (PROVINCIAL).	**6,922**	**3,460**	**6,800**	**7,278**	6,416

56.—STATIONERY AND PRINTING—STATIONERY STORES—PROVINCIAL.

SUB-HEADS. (1)	(2)	(3)	Details (4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs
STATIONERY STORES (PROVINCIAL).			Customs duty on imported stores	1,800			1,050	
			Purchase of stationery	90,000			1,04,100	
			Purchase of Chubb's locks	300			...	
			Freight on stationery	1,000			1,400	
			TOTAL—STATIONERY STORES (PROVINCIAL).†	**93,100**	**46,550**	**1,46,500**	**1,06,550**	1,20,361

56.—STATIONERY AND PRINTING—PURCHASE OF PLAIN PAPER TO BE USED WITH STAMPS.

SUB-HEADS. (1)	(2)	(3)	Details (4)	(5)	(6)	(7)	(8)	(9)
				Rs	Rs.	Rs.	Rs.	Rs.
			Cost of plain paper	34,000			33,800	
			Freight on plain paper	1,000			1,500	
			TOTAL—PURCHASE OF PLAIN PAPER, ETC. ...	35,000	17,500	56,300	35,300	43,840

* These primary units of appropriation are also sub-heads.

† This sub-head is also a primary unit of appropriation.

GRANT No. 25.

MAJOR HEAD—57.—MISCELLANEOUS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Miscellaneous.

Rs. 1,19,139.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
COST OF BOOKS AND PERIODICALS—					
INDIAN LAW REPORTS AND LEGISLATIVE PUBLICATIONS.*	10,000	4,500	9,000	10,100	7,776
OTHER PUBLICATIONS*	5,000	3,000	6,374	5,698	5,824
TOTAL—COST OF BOOKS AND PERIODICALS ...	**15,000**	**7,500**	**15,374**	**15,798**	**13,600**
DONATIONS FOR CHARITABLE PURPOSES (n) Voted	650	325	650	650	583
MISCELLANEOUS COMPENSATIONS ... Voted ...	...	...	...	...	353
TRAVELLING ALLOWANCES OF OFFICIALS AND NON-OFFICIALS ATTENDING DURBARS. (n) Voted ...	500	250	200	500	37
CONTRIBUTIONS (n) ... ... Voted ...	(a) 21,797	10,898	25,797	21,737	2,14,043
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.—					
EUROPEAN VAGRANTS	140	70	140	176	182
OTHER VAGRANTS	...	...	...	...	...
TOTAL ... ... Voted ...	**140**	**70**	**140**	**176**	**182**
PETTY ESTABLISHMENT—					
A.—CIRCUIT HOUSES.					
Pay of Establishment	420	210	420	420	711
Allowances ... ... Voted ...	...	...	...	...	...
Contingencies—Contract	...	...	...	...	...
Contingencies—Non-contract	17,061	8,530	18,510	17,796	23,284
TOTAL—A—Voted ...	**17,481**	**8,740**	**18,930**	**18,216**	**23,095**
B.—MISCELLANEOUS ESTABLISHMENT	120	60	120	120	120
C.—SECRETARIAT BUILDINGS ESTABLISHMENT.					
Pay of Establishment	1,524	762	1,513	1,512	1,570
Allowances ... ... Voted ...	...	...	...	...	...
Contingencies—Non-contract	7,062	3,531	7,060	7,016	7,171
TOTAL C ... Voted ...	**8,586**	**4,293**	**8,573**	**8,528**	**8,741**
TOTAL—PETTY ESTABLISHMENTS Voted ...	**26,187**	**13,093**	**27,623**	**26,864**	**32,856**
PUBLICITY BOARD.					
Pay of Officers ... ... *Charged* ...	...	...	*14,700*	*14,700*	...
Pay of Officers ... ... Voted ...	8,400	4,200	...	...	...
Pay of establishment ... ... —	7,176	3,588	3,334	7,098	...
Allowances ... ... *Charged* ...	...	...	*2,180*	*500*	...
Allowances ... ... Voted ...	5,284	2,642	1,667	3,162	...
Contingencies—Non-contract	10,000	5,000	10,000	13,466	15
TOTAL Voted ...	**30,860**	**15,430**	**15,001**	**23,726**	**15**
TOTAL *Charged* ...	...	...	*16,880*	*15,200*	...
IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—					
"A" CLASS LOANS UNDER NATURAL CALAMITIES LOANS ACT WRITTEN OFF ... Voted ...	3,000	1,500	5,000	...	...
OTHER LOANS AND ADVANCES WRITTEN OFF Voted	800	400	1,83,500	1,35,300	1,27,303
TOTAL	**3,800**	**1,900**	**1,88,500**	**1,35,300**	**1,27,303**
CHARGES IN CONNECTION WITH HIS MAJESTY'S SILVER JUBILEE.	...	...	...	...	21,373
REWARDS FOR DESTRUCTION OF WILD ANIMALS. (n) Voted ...	2,450	1,225	2,600	2,600	2,180
MISCELLANEOUS AND UNFORESEEN CHARGES. (n) Voted ...	4,000	2,000	3,74,789	4,060	9
RENTS, RATES AND TAXES	2,235	1,117	2,335	2,335	3,999
SPECIAL COMMISSIONS OF ENQUIRY (n) Voted ...	...	...	7,000	2,721	4,240
MISCELLANEOUS DURBAR CHARGES (n) ... Voted ...	5,400	2,500	5,000	2,700	2,998
Carried over Voted	**1,13,019**	**56,308**	**6,65,009**	**2,39,107**	**4,23,770**
Carried over *Charged* ...	...	...	*16,880*	*15,200*	...

(a)
Anjuman Imamia (Rs. 5,000).
Guaranteed Posts and Telegraph offices (Rs. 4,600).
Reclamations of Doms at Chauterwa (Rs. 10,320).
Contribution for Foreign State telegrams (Rs. 80).
Jharia Mines Board (Rs. 797).
Doranda Notified Area (Rs. 1,000).

*These sub-heads are primary units of appropriation.
(n) This minor head is also a primary unit of appropriation.

57.—MISCELLANEOUS—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	Voted ...	1,13,019	56,308	6,65,009	2,39,107	4,23,7[illegible]
	Charged ...	...	...	*16,880*	*15,200*	...
MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE. (*n*)	Voted ...	6,000	3,000	5,871	7,800	5,8[illegible]
CHARGES IN ENGLAND—						
STERLING OVERSEAS PAY—						
High Commissioner	Voted ...	...	...	...	...	[illegible]
	Charged ...	...	...	*4,000*	*4,000*	...
STORES FOR INDIA — High Commissioner	Voted ...	...	...	200	...	...
	Charged ...	...	...	...	...	...
OTHER CHARGES— High Commissioner	Voted ...	120	120	120	120	...
	Charged ...	...	...	...	...	...
TOTAL—High Commissioner	Voted ...	120	120	320	120	6[illegible]
	Charged ...	...	...	*4,000*	*4,000*	...
TOTAL CHARGES IN ENGLAND.	Voted ...	120	120	320	120	6[illegible]
	Charged ...	...	...	*4,000*	*4,000*	...
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
TOTAL ...	Voted ...	(*a*) 1,19,139	59,428	6,71,200	2,47,027	4,29,7[illegible]
	Charged ...	...	...	*20,880*	*19,200*	...
TOTAL—57.—MISCELLANEOUS ...		1,19,139	59,428	6,92,080	2,66,227	4,29,7[illegible]
ANGUL		...	...	...	...	1,[illegible]
GRAND TOTAL ...		(*b*) 1,19,139	59,428	6,92,080	2,66,227	4,31,2[illegible]

57.—MISCELLANEOUS.—PETTY ESTABLISHMENT.

SUB-HEADS.	Strength. 1936-37.	Strength. 1937-38.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
CIRCUIT HOUSES	3	3	Chaukidars and servants	420	...	...	420	...
			Pay of Establishment ...	420	210	420	420	711
			TRAVELLING ALLOWANCE					
			Grain compensation allowance					
			Other allowances					
			Allowances—Voted ...	...	...	...	...	...
			Purchase of furniture					
			Contract contingencies					
			Furniture maintenance					
			Contingencies—Contract ...	...	...	...	...	
			Rents, rates and taxes	6,256			6,405	
			Purchase of furniture	2,000			3,000	
			Maintenance of furniture	565			582	
			Miscellaneous (non-contract)	8,240			7,809	
			Contingencies—Non-contract ...	17,061	8,530	18,510	17,796	22,[illegible]
			TOTAL—CIRCUIT HOUSES ...	17,481	8,740	18,930	18,216	23,[illegible]

(*n*) These minor heads are primary units of appropriation.

(*a*) This amount represents the amount of this grant.

(*b*) This figure is the total figure in the General Abstract at page 9.

57—MISCELLANEOUS—PETTY ESTABLISHMENTS—*concld.*

SUB-HEADS.	Strength. 1936-37.	1937-38.	Details by Primary units, SECONDARY UNITS, and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS ESTABLISHMENT.			**Turkish Bath.**					
	1	1	Establishment	120			...	
			Contingencies	...			120	
			Grain compensation allowance	...			...	
			TOTAL—MISCELLANEOUS ESTABLISHMENT.	120	60	120	120	120
SECRETARIAT BUILDINGS ESTABLISHMENT	2	2	Clerks	828			816	
	4	4	Servants	696			696	
			Temporary establishment	...			...	
			Pay of Establishment ...	1,524	762	1,513	1,512	1,570
			Grain compensation allowance	...			...	
			Other allowances	...			...	
			Allowances—Voted ...	...	...	...	...	...
			Miscellaneous contingencies	7,062			7,016	
			Contingencies—Non-contract ...	7,062	3,531	7,060	7,016	7,171
			TOTAL SECRETARIAT BUILDINGS ESTABLISHMENT.	8,586	4,293	8,573	8,528	8,741

57.—MISCELLANEOUS—PUBLICITY BOARD.

SUB-HEADS.	1936-37.	1937-38.	Details	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
PUBLICITY BOARD.	1	...	*Publicity Officer*	...			14,700	
			Pay of Officers—Charged ...	...	...	14,700	14,700	...
			Publicity Officer	8,400				
			Pay of officers—Voted	8,400	4,200	...	...	
			Clerks and servants	7,176			7,098	
			Pay of Establishment ...	7,176	3,588	3,334	7,098	...
			TRAVELLING ALLOWANCE ...	...			*500*	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...			...	
			Allowances—Charged	...	...	*2,180*	*500*	...
			TRAVELLING ALLOWANCE	4,500	2,250		2,812	
			Other allowances	784	392		350	
			Allowances—Voted ...	5,284	2,642	1,667	3,162	...
			Miscellaneous contingencies	10,000			13,466	
			Contingencies—Non-contract ...	10,000	5,000	10,000	13,466	15
			TOTAL { Voted ...	30,860	15,430	15,001	23,726	15
			TOTAL { *Charged* ...	...	...	*16,880*	*15,200*	...
			TOTAL—PUBLICITY BOARD ...	30,860	15,430	31,881	38,926	15

GRANT No. 26.

MAJOR HEAD—63—EXTRAORDINARY CHARGES.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respe[ct] of Extraordinary charges—

Rs.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO REVENUE— Voted	...	...	7,521	7,450	6,814
Charged ...	...	...	...	...	...
EXPENDITURE IN CONNECTION WITH EARTHQUAKE—					
(A) FINANCIAL HELP TO DISTRICT BOARDS	30,00,000	13,50,000	24,96,000	35,00,000	16,07,309
(B) FINANCIAL HELP TO MUNICIPALITIES	8,50,000	3,00,000	3,50,000	5,00,000	1,68,270
(C) FINANCIAL HELP TO HOSPITAL COMMITTEES AND LEPER ASYLUMS.	2,50,000	2,00,000	2,50,000	3,00,000	54,077
(D) GRANTS TO AIDED SCHOOLS AND COLLEGES ...	68,206	68,206	3,00,512	3,60,418	2,06,488
(E) GRANTS TO UNAIDED SCHOOLS AND COLLEGES ...	19,634	19,634	71,877	95,900	65,489
(F) SPECIAL MEASURES FOR DEALING WITH SUGARCANE	...	..	714	...	225
(G) RELIEF ENGINEER AND TOWN ENGINEERS. Voted... ...	...	...	1,23,900	87,541	1,24,67[illegible]
Charged ...	...	...	*26,631*	*45,616*	*37,7[illegible]*
(H) INSPECTOR OF LOCAL WORKS FOR THE TIRHUT DIVISION. Voted ...	...	...	55,800	50,010	34,14[illegible]
Charged ...	...	...	*16,212*	*9,800*	*29,[illegible]*
(I) AERIAL SURVEY OF THE DARBHANGA TOWN ...	...	...	1,715	...	2[illegible]
(J) SPECIAL SURVEY TO WATCH WATERWAYS IN NORTH BIHAR.	...	...	4,200	5,200	6,4[illegible]
(K) EARTHQUAKE DAMAGE REPAIRS TO BRIDGES ON THE BUKHTIARPUR-BIHAR ROAD.	...	...	6	...	7,0[illegible]
(L) REPAIRS AND RESTORATION OF BUILDINGS OF THE CO-OPERATIVE INSTITUTIONS.	...	...	38,127	10,000	18,8[illegible]
(M) CHIEF INSPECTOR OF LOCAL WORKS Voted ...	...	...	8,603	8,829	10,0[illegible]
Charged ...	...	...	5,681	6,038	5,6[illegible]
(N) SHARE OF NORTH BIHAR PUBLIC HEALTH DIVISION	...	...	16,264	13,865	11,7[illegible]
(O) COST OF AUDIT ... ... Voted ...	...	...	19,594	21,291	16,6[illegible]
Charged ...	...	...	*1,468*	*3,287*	*77[illegible]*
TOTAL—EXPENDITURE IN CONNECTION WITH THE EARTHQUAKE.	41,87,840	24,37,840	37,87,304	50,17,795	24,05,0[illegible]
Deduct—Amount transferred to Deposit Account of the balance of the fund for restoration of earthquake damages transferred from the Central Government.	—41,87,840	—24,37,840	—37,87,304	—50,17,795	—24,05,0[illegible]
CHARGES IN ENGLAND	...	...	...	...	...
Voted ...	...	...	...	...	...
Charged ...	...	...	...	...	...
TOTAL—CHARGES IN ENGLAND ...	...	...	...	...	...
TOTAL—Voted ...	...	...	7,521	7,450	6,[illegible]
TOTAL—Charged ...	...	...	...	...	...
TOTAL—63—EXTRAORDINARY CHARGES ...	...	...	7,521	7,450	6,[illegible]
GRAND TOTAL	...	...	7,521	7,450	6,[illegible]

63—EXTRAORDINARY CHARGES—*contd.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	Rs.
RELIEF ENGINEERS AND TOWN ENGINEERS.	*1*		*Relief Engineer*	..	...		*21,883*	
	1		*Town Engineer*	...	...		*17,100*	
			Overseas pay	...	...		*2,113*	
			Pay of Officers—Charged	...	...	*23,631*	*41,116*	*33,824*
			Relief Engineer	...	...		...	
	1		Technical Assistant	...	...		4,800	
	3		Town Engineers	...	...		29,400	
	6		Assistant Engineers	...	...		14,030	
			Overseas pay	...	...		...	
			Deduct—Probable savings	...	...		—15,500	
			Pay of Officers—Voted ...	...	...	48,944	32,730	59,770
	60		Clerks	...	...		40,992	
			Special pay	...	...		...	
	34		Servants	...	...		3,996	
			Deduct—Probable savings	...	...		—14,500	
			Pay of Establishment ...	...	...	39,900	30,428	39,441
			TRAVELLING ALLOWANCE	...	...		10,500	11,816
			Cost of passages	...	...		...	
			Other allowances	...	...		...	
			Allowances—Voted ...	...	...	11,654	10,500	11,816
			TRAVELLING ALLOWANCE	...	...		*3,900*	*3,902*
			Cost of passages	...	...		...	...
			Other allowances	...	...		...	...
			Allowances—Charged	...	...	*3,000*	*3,900*	*3,902*
			Contribution for passages—Charged on revenue	...	...	...	*600*	*58*
			Contract contingencies	...	...		9,500	
			Contingencies—Contract ...	...	...	11,553	9,500	6,621
			Rents, rates and taxes				... 883	
			Temporary office and residential accommodation for Town Engineers. Repairs and purchase of mathematical instruments, tents, stores, etc. Miscellaneous contingencies				3,500	
			Contingencies—Non-contract ...	...	...	11,849	4,383	7,027
			TOTAL—Voted	...	...	1,23,900	87,541	1,24,675
			TOTAL—Charged	...	...	*26,631*	*45,616*	*37,784*
			TOTAL—RELIEF ENGINEERS AND TOWN ENGINEERS.	...	...	**1,50,531**	**1,33,157**	**1,62,459**

63—EXTRAORDINARY CHARGES—*concld.*

SUB-HEADS. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by **Primary units** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1937-38.** (5)	Grant on account, 1937-38. (6)	Revised Estimate, 1936-37. (7)	Budget Estimate, 1936-37. (8)	Accounts, 1935-36. (9)
				Rs.	Rs.	Rs.	Rs.	
INSPECTOR OF LOCAL WORKS.	1		*Inspector of Local Works*				*8,600*	
			Pay of Officers—Charged ...	...	...	*15,050*	*8,600*	*25,692*
	1		Personal Assistant to Inspector of Local Works 1(280).				3,360	
	2		Assistants to the Inspector of Local Works ...				7,000	
	3		Assistant Engineers				14,400	
			Deduct—Probable savings				...	
			Pay of Officers—Voted ...	...	...	22,150	24,760	11,848
	9		Draftsman and Estimators				6,680	
	13		Clerks				7,040	
	14		Servants				1,460	
			Leave salary				780	
			Deduct—Probable savings				...	
			Pay of Establishment ...	...	...	17,190	15,960	11,293
			TRAVELLING ALLOWANCE				*1,200*	*3,537*
			Cost of passage				...	...
			Allowances—Charged	...	...	*1,162*	*1,200*	*3,537*
			TRAVELLING ALLOWANCE				5,500	6,205
			Other allowances				1,200	175
			Allowances—Voted ...	...	...	12,700	6,700	6,380
			Miscellaneous contingencies—Non-contract ...				2,500	
			Contingencies—Non-contract ...	...	...	3,300	2,500	4,755
			Works				90	
			Construction and repairs ...	...	...	460	90	—129
			TOTAL—Voted	...	...	55,800	50,010	34,147
			TOTAL—Charged	...	...	*16,212*	*9,800*	*29,229*
			TOTAL—INSPECTOR OF LOCAL WORKS	...	...	**72,012**	**59,810**	**63,376**
CHIEF INSPECTOR OF LOCAL WORKS.	*1*		*Chief Inspector of Local Works*				*4,538*	
			Pay of Officers—Charged ...	...	...	*4,181*	*4,538*	*3,870*
	11		Clerks				4,812	
	4		Servants				144	
			Estimators, Draftsman and Tracers				1,985	
			Pay of Establishment	...	...	6,641	6,941	8,089
			TRAVELLING ALLOWANCE				*1,500*	*1,742*
			Cost of passage				...	...
			Allowances—Charged	...	...	*1,500*	*1,500*	*1,742*
			TRAVELLING ALLOWANCE				308	196
			Other allowances				1,330	970
			Allowances—Voted	...	...	1,562	1,638	1,166
			Miscellaneous contingencies—Non-contract ...				250	
			Contingencies—Non-contract	...	...	400	250	773
			TOTAL—Voted	...	...	8,603	8,829	10,028
			TOTAL—Charged	...	...	*5,681*	*6,038*	*5,612*
			TOTAL—CHIEF INSPECTOR OF LOCAL WORKS.	...	...	**14,284**	**14,867**	**15,640**

GRANT No. 27.

MAJOR HEAD—81.—CIVIL WORKS NOT CHARGED TO REVENUE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Civil Works not charged to revenue—

Rs. 12,23,572.

SUMMARY BY SUB-HEADS.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
RECONSTRUCTION AND REPAIRS TO DAMAGED GOVERNMENT PROPERTY.						
ESTABLISHMENT	Voted ...	1,33,299	73,818	1,36,981	1,57,216	1,82,357
	Charged ...	*34,514*	*19.550*	*39,600*	*42,747*	*40,587*
ORIGINAL WORKS (IN CHARGE OF P. W. D.) ...	...	9,33,012	5,13,506	31,02,292	35,14,760	26,51,800
REPAIRS (DITTO) ...	...	50,768	27,384	1,11,319	40,100	3,58,240
ORIGINAL WORKS IN CHARGE OF OTHER DEPARTMENTS	...	...	...	1,145	4,766	11,978
REPAIRS ... DITTO	...	...	...	3,300	3,250	309
COMMUNICATIONS	...	12,400	7,200	1,37,352	44,194	29,976
TOOLS AND PLANT	...	2,850	1,425	3,456	2,750	5,749
SUSPENSE	...	—1,01,800	—50,900	—72,082	—1,68,000	—45,461
GRANTS-IN-AID	...	...	...	...	...	1,938
MISCELLANEOUS CHARGES	...	7,800	3,900	64,083	1,07,000	17,058
DEDUCT—PROFIT ON STOCK	...	...	...	—8,000	...	...
COST OF ACQUISITION AND PREPARATION OF SITE	...	...	...	31,957	...	1,01,763
DEDUCT—VALUE OF SALVAGED MATERIALS (IN CHARGE OF P. W. D.).		—27,796	...	—1,52,598	—15,000	—1,87,111
DITTO—OTHER DEPARTMENTS	...	...	...	—800	...	—1,621
TOTAL	Voted ...	10,10,533	5,76,333	33,58,405	36,91,036	31,26,975
	Charged ...	*34,514*	*19,550*	*39,600*	*42,747*	*40,587*
TOTAL	...	10,45,047	5,95,883	33.98,005	37,33,783	31,67,562
DEDUCT—AMOUNT TRANSFERRED TO THE DEPOSIT HEAD BALANCE OF THE FUND FOR RESTORATION OF EARTHQUAKE DAMAGE TRANSFERRED FROM THE CENTRAL GOVERNMENT.	Voted ...	—88,138	—79,000	—16,79,220	—18,45,518	—15,63,487
	Charged ...	...	*—9,000*	*—20,780*	*—21,373*	*—20,294*
TOTAL	...	—88,138	—88,000	—17,00,000	—18,66,891	—15,83,781
TOTAL	Voted ...	9,22,395	4,97,333	16,79,185	18,45,518	15,63,488
	Charged ...	*34,514*	*10,550*	*18,820*	*21,374*	*20,293*
TOTAL	...	9,56,909	5,07,883	16,98,005	18,66,892	15,83,781
ORIGINAL WORKS—BUILDINGS—NEW CONSTRUCTION MET WHOLLY FROM PROVINCIAL REVENUES.		...	...	...	...	...
RESIDENCES FOR OFFICERS WHO LIVED IN RENTED AND LEASED HOUSES BEFORE THE EARTHQUAKE.		1,20,177	60,088	4,04,583	2,39,171	1,04,622
COST OF ACQUISITION OF SITE FOR SALE TO PUBLIC	..	...	...	...	...	...
CLEARANCE OF CONGESTED AREA IN MUZAFFARPUR	..	1,81,000	1,18,000	16,000	...	...
CHARGE IN ENGLAND—						
STERLING OVERSEAS PAY—						
High Commissioner ...	Voted ...	...	...	...	...	...
	Charged ...	...	...	*1,960*	*1,080*	*—275*
TOTAL—High Commissioner	Voted ...	...	...	...	...	...
	Charged ...	...	...	*1,960*	*1,080*	*—275*
TOTAL—CHARGES IN ENGLAND	Voted ...	...	...	...	...	...
	Charged ...	...	...	*1,960*	*1,080*	*—275*
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	...	...
	Charged ...	...	...	...	...	*1*
TOTAL	Voted ...	(a)12,23,572	6,75,421	20,99,768	20,84,689	16,63,110
	Charged ...	*34,514*	*10,550*	*20,780*	*22,454*	*20,019*
GRAND TOTAL	...	(b) 12,58,086	6,85,971	21,20,548	21,07,143	16,83,129

(a) This figure represents the amount of this grant.
(b) This figure is the total figure in the General Abstract at page 10

JJ.—MISCELLANEOUS CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

MAJOR HEAD—83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
PAYMENTS OF COMMUTED VALUE OF PENSIONS.	Voted ...	2,05,000	1,02,500	2,05,000	2,05,000	1,62,49[illegible]
	Charged ...	*1,00,000*	*42,000*	*1,00,000*	*1,00,000*	*1,04,78[illegible]*
DEDUCT—ORISSA'S SHARE OF COMMUTED VALUE OF PENSIONS SANCTIONED PRIOR TO 1ST APRIL 1936.	Voted ...	—10,000	—5,000	—20,000	—2,750	...
	Charged ...	*—8,000*	*—4,000*	*—15,000*	*—15,200*	...
DEDUCT—(1) CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE.	Voted ...	—89,336	...	—86,368	—76,358	—69,15[illegible]
	Charged ...	*—37,753*	...	*—36,582*	*32,938*	*—25,9[illegible]*
(2) RECOVERIES TOWARDS COST OF PENSIONS RELATING TO OTHER GOVERNMENTS.	Voted ...	...	...	...	...	...
(3) AMOUNT TRANSFERRED TO 55-A—COMMUTED VALUE OF PENSIONS FINANCED FROM ORDINARY REVENUES.	Voted ...	—1,95,000	...	—1,85,000	—2,07,000	...
	Charged ...	*—92,000*	...	*—85,000*	*—1,00,000*	...
TOTAL—83—PAYMENTS OF COMMUTED VALUE OF PENSIONS.	Voted ...	(*a*)—89,336	97,500	—86,368	—79,108	93,329
	Charged ...	*—37,753*	*38,000*	*—36,582*	*—48,138*	*78,811*
ANGUL	...	...	...	...	...	—229
GRAND TOTAL	...	—1,27,089	1,35,500	—1,22,950	—1,27,246	1,71,911

MAJOR HEAD—85.—PAYMENTS TO RETRENCHED PERSONNEL.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL (NON-COMMERCIAL) DEPARTMENTS.						
PAYMENTS OF GRATUITIES TO RETRENCHED PERSONNEL.	Voted ...	...	...	3,624	3,624	3,37[illegible]
	Charged ...	...	...	...	...	...
TOTAL—NON-COMMERCIAL DEPARTMENTS.	Voted ...	...	...	3,624	3,624	3,37[illegible]
	Charged ...	...	...	...	...	...
IRRIGATION DEPARTMENT—	Voted ...	...	...	400	...	*1,745*
DEDUCT—**REPAYMENTS OUT OF REVENUE—**						
CIVIL—NON-COMMERCIAL DEPARTMENTS.	Voted ...	—4,423	...	—3,698	—2,939	—3,263
	Charged ...	*—1,671*	...	*—1,671*	*—1,353*	*—1,50[illegible]*
IRRIGATION DEPARTMENT	Voted ...	—784	...	—704	—579	—355
CHARGES IN ENGLAND— High Commissioner ...	Voted ...	...	...	...	...	—1,23[illegible]
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	...	6[illegible]
TOTAL	Voted ...	(*a*)—5,207	...	—378	106	27[illegible]
	Charged ...	*—1,671*	...	*—1,671*	*—1,353*	*—1,50[illegible]*
TOTAL—85—PAYMENTS, etc. ...	...	—6,878	...	—2,049	—1,247	—1,23[illegible]
ANGUL	...	...	...	...	...	—10[illegible]
GRAND TOTAL ...	...	—6,878	...	—2,049	—1,247	—1,40[illegible]

(*a*) Included under grant no. 23, page 222.

GRANT No. 28.

MAJOR HEAD—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Loans and Advances—

Rs. 11,61,590.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES TO CULTIVATORS—					
ADVANCES UNDER THE LAND IMPROVEMENT LOANS ACT ...	50,000	25,000	45,000	35,000	28,022
ADVANCES UNDER THE AGRICULTURISTS' LOANS ACT ...	2,75,000	1,37,500	5,00,000	2,75,000	4,03,890
ADVANCES IN CONNECTION WITH EARTHQUAKE—					
ADVANCES TO PLANTERS AND ZAMINDARS	...	...	400	...	21,100
LOANS UNDER THE CO-OPERATIVE SOCIETIES ACT	30,000	15,000	30,000	...	...
TOTAL—ADVANCES TO CULTIVATORS ...	**3,55,000**	**1,77,500**	**5,75,400**	**3,10,000**	**4,53,012**
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	...	...	...	...	...
ADVANCES UNDER SPECIAL LAWS— ADVANCES UNDER BIHAR AND ORISSA PRIVATE IRRIGATION WORKS ACT (AT THE DISPOSAL OF REVENUE DEPARTMENT).	1,000	500	1,000	1,000	...
ADVANCES UNDER THE EMBANKMENT ACT (AT THE DISPOSAL OF THE REVENUE DEPARTMENT. ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE IRRIGATION DEPARTMENT).	730	365	5,287	8,900	10,518
ADVANCES UNDER NATURAL CALAMITIES LOANS ACT—					
CLASS ... A	1,36,000	75,000	1,65,000	83,000	3,73,632
CLASS ... B	2,84,000	1,60,000	3,90,000	1,63,000	5,92,793
LOANS UNDER THE STATE AID TO INDUSTRIES ACT, 1923 ...	6,000	1,500	4,000	4,000	...
TOTAL—ADVANCES UNDER SPECIAL LAWS ...	**4,27,730**	**2,37,365**	**5,65,287**	**2,59,900**	**9,76,943**
LOANS TO MUNICIPALITIES—					
PATNA CITY MUNICIPALITY	...	...			
HAZARIBAGH „	13,000	...			
BIHAR „	...	...			
JAMALPUR „	...	...			
DARBHANGA „	...	...			
DALTONGUNJ „	...	...	8,679		
PURNEA „	...	...			
ROSERAH „	...	...	2,500		
MONGHYR „	1,00,000	1,00,000	...		
TOTAL—LOANS TO MUNICIPALITIES ...	**1,13,000**	**1,00,000**	**11,179**	**...**	**15,000**
Carried over ...	8,95,730	5,14,865	11,51,866	5,69,900	14,44,955

The sub-heads under this major head are also primary units of appropriation.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	8,95,730	5,14,865	11,51,866	5,69,900	14,41,955
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—					
JHARIA WATER BOARD	...	...	1,30,000	...	
BHAGALPUR DISTRICT BOARD	...	...	...	...	
MUZAFFARPUR " "	56,000	56,000	...	...	
PATNA " "	...	...	...	...	
PURNEA " "	...	...	...	...	
GAYA " "	...	...	...	...	
HAZARIBAGH " "	...	...	...	...	
RANCHI " "	...	...	...	...	
PATNA ADMINISTRATION COMMITTEE	...	...	...	...	
MOHSIN FUND FOR PAYMENT OF SCHOLARSHIPS	1,360	680	1,360	1,360	
TOTAL—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES ...	**57,360**	**56,680**	**1,31,360**	**1,360**	**4,26,937**
MISCELLANEOUS LOANS AND ADVANCES*	...	...	...	...	
RESERVE	50,000	25,000	...	50,000	
TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	**10,03,090**	**5,96,545**	**12,83,226**	**6,21,260**	**18,71,892**
LOANS TO GOVERNMENT SERVANTS—					
HOUSE BUILDING ADVANCES	75,000	45,000			
ADVANCES FOR PURCHASE OF MOTOR CARS	80,000	45,000			
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES ...	500	250			
PASSAGE ADVANCES	2,000	1,000			
OTHER ADVANCES	1,000	500			
TOTAL LOANS TO GOVERNMENT SERVANTS ...	**1,58,500**	**91,750**	...	...	...
ANGUL	...	...	...	...	13,85[illegible]
TOTAL—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS.	(*a*) **11,61,590**	**6,88,295**	**12,83,226**	**6,21,260**	**18,85,7[illegible]**

* This minor head is also a primary unit of appropriation.

The sub-heads under this major head are also primary units of appropriation.

(*a*) This amount represents the amount of the grant and is also the figure in the General Abstract at page 10.

GRANT No. 29.

MAJOR HEAD—DEPOSITS AND ADVANCES—ADVANCES NOT BEARING INTEREST.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Advances not bearing interest—

Rs. 2,16,000.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Grant on account, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE—					
CIVIL ADVANCES	**2,16,000**	**1,08,000**			
TOTAL—DEPOSITS AND ADVANCES—ADVANCES NOT BEARING INTEREST.	(a) **2,16,000**	**1,08,000**	..	..	..

(a) This amount represents the amount of this grant.

APPENDICES.

APPENDIX A.

39.—PUBLIC HEALTH—WORKS.

Details of the Budget Estimate for Original Major Works for 1937-38—(*See* p. 172.)

Head of classification.	Executive division.	Item no.	Locality.	Description of works.	Amount of sanctioned estimate.	Outlay.		Grant for 1937-38.			Item no.
						Actual to end of 1935-36.	Probable during 1936-37.	Work in progress.	Work not commenced.	Total.	
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Public Health	Drainage Division	1	Bhagalpur...	Reorganization of the water-supply scheme, Central Jail at Bhagalpur.	26,836	...	1,000	25,836	...	25,836	1
	Ditto ...	2	Patna ...	Patna University drainage and sewerage	52,310	...	...	27,310	...	27,310	2
	Ditto ...	3	Do. ...	Bihar College of Engineering—Sewerage and Sanitary installation.	22,273	..	5,000	17,273	...	17,273	3
	Ditto ...	4	Do. ...	Patna General Hospital sewerage ...	7,723	...	5,904	823	...	823	4
	Public Health Division, Patna.	5	Do. ...	Extension of the Council Chamber at Patna, water-supply, sanitary installation and sewerage.	35,000	...	...	35,000	...	35,000	5
	Ditto ...	6	Do. ...	Construction of an additional godown for Public Health Division at Patna.	(*a*) 8,000	...	...	...	3,500	3,500	6
	Ditto ...	7	Do. ...	Provision of meters to water mains, etc., in the Patna University area.	(*b*) 10,058	...	...	...	5,000	5,000	7
	Ranchi Division	8	Ranchi ...	Extension of the Itki Sanatorium (construction of 31 additional wards)—							
				(*i*) Internal water-supply and sewerage.	28,955	...	3,000	18,000	...	18,000	8
				(*ii*) Extension of water-supply scheme.	30,124	..	12,000	18,124	...	18,124	
				TOTAL—PUBLIC HEALTH WORKS—MAJOR WORKS.	2,21,279	...	26,904	1,42,366	8,500	1,50,866	

Each work on this page is a primary unit of appropriation.

(*a*) Estimate to be reduced to Rs. 3,500.

(*b*) [illegible]

APPENDIX B.

Statement showing progressive utilization of the proceeds of taxation imposed under the Motor Vehicles Taxation Acts.

Year.	Receipts.				Expenditure.					Total amount distributed during the year.	Balance at the end of the year.	Included in closing balance as reserves for –	
						District Boards, 80 per cent.							
	Balance at the beginning of the year.	Total receipts during the year.	Cost of collection.	Net receipts available for distribution.	Municipalities, 20 per cent.	Grants for ordinary road maintenance, etc.	Special grants for original bridging projects.	Special grants for flood damage repairs.	Total (district boards).			Original bridging projects.	Flood damage repairs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1931-32 (including the last quarter of 1930-31).	2,55,045	5,65,693	65,125	7,55,613	82,350	2,88,201	...	...	2,88,201	3,70,551	3,85,062	...	...
Accounts, 1932-33	3,85,062	4,57,673	48,000	7,94,735	86,000	3,16,680	2,384	...	3,19,064	4,05,064	3,89,671	1,72,409	...
Accounts, 1933-34	3,89,671	4,46,769	48,000	7,88,440	50,732	2,60,074	12,590	6,000	2,78,664	3,29,396	4,59,044	2,19,634	...
Accounts, 1934-35	4,59,044	5,24,392	48,000	9,35,436	85,352	2,88,548	2,275	72,000	3,62,823	4,48,175	4,87,261	2,00,000	...
Accounts, 1935-36	4,87,261	5,41,869	53,000	9,76,130	1,33,374	4,83,495	...	50,000	5,33,495	6,66,869	(a) 3,09,261	2,00,000	...
Revised, 1936-37...	(b) 2,38,761	4,28,000	43,000	6,23,761	77,248	1,92,452	...	40,000	2,32,452	3,09,700	3,14,061	1,60,000	...
Budget, 1937-38 ...	3,14,061	4,28,000	43,000	6,99,061	1,10,699	3,43,301	1,60,000	...	5,03,301	6,14,000	85,061	...	40,000

(a) and (b) The difference between the closing balance of 1935-36 and the opening balance of 1936-37 is due to the separation of Orissa.

APPENDIX C.

PART I.

Progressive utilization of the annual assignments to and of the balance of the Famine Insurance Fund.

Year.	Grant of the year.	Receipts from sources other than the annual grant.		Expenditure.			Net credit (+) or debit(—) on account of takavi loans.	Net result of the year's transactions, credit (+), debit (—).	Balance at credit from the commencement of the scheme to the end of the year.
		Interest on balances of the Fund.	Interest on takavi loans granted from the Fund.	On famine relief.	On protective irrigation works.	On other protective works.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1921-22 ...	11,62,000	...	3,037	42,829	18,169	...	—2,63,731	+8,40,308	8,40,308
Ditto, 1922-23 ...	11,62,000	45,677	27,624	...	14,046	...	+1,49,025	+13,70,280	22,10,588
Ditto, 1923-24 ...	11,62,000	1,03,073	8,334	86,489	10,210	7,307	—1,20,190	+10,49,211	32,59,799
Ditto, 1924-25 ...	11,62,000	1,31,345	16,567	...	4,820	3,492	—4,76,712	+8,24,888	40,84,687
Ditto, 1925-26 ...	11,62,000	1,86,609	23,930	15,264	22,123	8,521	+2,13,151	+15,39,782	56,24,470
Ditto, 1926-27 ...	11,62,000	1,99,632	23,817	56,015	34,119	7,926	—3,80,771	+9,06,618	65,31,088
Ditto, 1927-28 ...	11,62,000	2,25,594	19,946	1,73,290	13,704	6,995	—7,02,461	+5,11,090	70,42,178

Progressive utilization of the annual assignments to and of the balance of the Famine Relief Fund.

Year.	Assignment for the year.	Receipts from other sources than the annual assignment.					Expenditure on Famine Relief.	Withdrawals from the Fund for expenditure on objects other than Famine Relief.					Balance in the Fund at the end of the year.
		Interest on balances of the Fund.	Interest on advances to Provincial Loan Account.	Interest on advances for financing commutation of pensions.	Repayment of advances to Provincial Loan Account.	Repayment of advances for financing commutation of pensions.		For advances to Provincial Loan Account.	Expenditure on protective Irrigation works.	For repayment of advances from the Provincial Loan Fund.	For financing commutation of pensions.	For other objects to be specified.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1928-29	...	2,41,282	...	...	...	...	...	9,18,606	...	4,99,960	..	...	58,64,89[illegible]
Accounts, 1929-30	...	2,29,777	36,744	...	1,69,602	...	...	12,43,271	...	...	...	8,00,000	42,57,7[illegible]
Accounts, 1930-31	...	2,43,622	85,907	...	4,03,647	...	...	3,06,409	...	...	...	...	46,84,51[illegible]
Accounts, 1931-32	...	2,28,942	85,178	...	4,76,130	...	...	5,96,600	...	...	...	20,00,000	28,78,16[illegible]
Accounts, 1932-33	...	1,42,013	94,305	...	6,85,287	...	...	1,96,066	...	...	2,64,065	...	33,39,637
Accounts, 1933-34	...	1,06,502	73,676	12,540	6,48,550	22,677	...	6,66,209	...	...	3,21,719	...	33,15,654
Accounts, 1934-35	...	61,861	65,934	21,501	5,96,469	50,182	...	14,46,303	...	...	2,96,552	4,52,000	18,16,74[illegible]
Accounts, 1935-36	...	42,023	74,840	26,988	6,15,670	78,578	...	4,45,766	...	...	2,67,040	1	19,42,038
Revised, 1936-37	...	40,000	62,560	30,324	6,51,379	1,05,329	...	5,45,000	...	...	...	10,00,000	12,86,63[illegible]

PART II.

Bihar Famine Relief Fund.

Year.	Receipts.					Expenditure.				Balance at the end of the year.
	Amount withdrawn from the balance in the Famine Relief Fund and credited to the Bihar Famine Relief Fund.	Transfer from the Revenue Account.	Interest receipts.	Gain on realisation of securities.	Investment account, sale of securities.	Expenditure on Famine Relief. (Transfer to Revenue Account).	Payments of advance interest on securities purchased.	Loss on realisation of securities.	Investment account, purchase of securities.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	[illegible]
Revised, 1936-37...	10,00,000	...	...	...	...	...	...	...	10,00,000	[illegible]
Budget, 1937-38 ..	...	...	47,000	...	...	20,000	...	...	27,000	[illegible]

NOTE.—The market value of the securities held on 1st April 1937 was Rs. 9,65,419-1-0.

APPENDIX D.

Account of receipts and expenditure out of the Famine Fund Deposit Account.

Year.	Opening balance.	Receipts.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Budget, 1937-38	20,00,000	...	...	20,00,000

This Deposit account will be opened for the first time in the accounts of 1937-38.

APPENDIX E.

Account of receipts and expenditure of the Pension Equalisation Fund.

Year.	Opening balance.	Receipts on account of pension contribution from Orissa.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Budget, 1937-38	...	(a) 2,44,513	...	2,44,513

(a) Includes Rs. 1,22,257 on account of contributions for the year 1936-37 and the same amount for the year 1937-38.

APPENDIX F.

Account of receipt and expenditure out of the Subventions from the Central Road Development Account.

Year.		Opening balance.	Subventions from the Central Road Development Account.	Expenditure on road development projects.	Balance at the end of the year.
		Rs.	Rs.	Rs.	Rs.
Accounts, 1930-31		...	4,30,000	7,994	4,22,006
Accounts, 1931-32		4,22,006	1,25,000	2,43,531	3,03,475
Accounts, 1932-33		3,03,475	6,81,150	4,25,251	5,59,374
Accounts, 1933-34		5,59,374	3,11,635	2,81,075	5,89,934
Accounts, 1934-35		5,89,934	6,04,815	3,52,030	8,42,719
Accounts, 1935-36	Ordinary ...	8,42,719	3,64,260	2,03,184	10,03,795
	Reserve ...	...	2,07,947	2,07,947	...
Revised, 1936-37	Ordinary ...	10,03,795	3,15,000	(a) 1,32,785	11,86,010
	Reserve ...	...	3,46,654	3,46,654	...
Budget, 1937-38	Ordinary ...	11,86,010	... (b)	9,000	11,77,010
	Reserve ...	...	1,55,486	1,55,486	...

(a) Including Rs. 79,185 allotted to Orissa Government from the free balance of ordinary subvention.

(b) The estimated share of the Provincial Government is Rs. 3,15,000 but this amount will not be required for expenditure during 1937-38 as there is sufficient balance in the hands of the Provincial Government. The Central Government will hand over the amount to the provincial Government only when required for expenditure.

APPENDIX G.

Account of receipt and expenditure out of grants for economic development and improvement of rural areas.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1935-36...	...	(a) 9,67,500	(b) 1,57,120	8,10,380
Revised, 1936-37	8,10,380	(c) ...	4,12,410	3,97,970
Budget, 1937-38	3,97,970	(d) 5,00,000	(e) 7,03,947	1,94,023

(a) Out of the total grant of Rs. 12,50,000 received from the Central Government in the year 1935-36, Rs. 2,82,500 has been allotted to the new Province of Orissa. Of the latter amount Rs. 32,082 was spent in the Orissa Division in the year 1935-36.

(b) Excluding the amount of Rs. 32,082 spent in the Orissa Division in the year 1935-36.

(c) The allotment from the Central Government to Bihar in 1936-37 was Rs. 12,00. Out of this allotment sums will be placed at the disposal of the local Government when required to meet expenditure. The allotment is intended to last for a four or five-year programme.

(d) Out of the 1936-37 allotment. No fresh allotment was received from Central Government for 1937-38.

(e) Transferred to the Revenue account and credited to the following heads :—

	Budget.
	Rs.
XXXI—Co-operative Credit—Miscellaneous receipts—Transfer from the deposit account of grants for economic development and improvement of rural areas	7,360
XLVI—Miscellaneous—Miscellaneous—Transfer from the deposit account of grants for economic development and improvement of rural areas ...	6,96,587
Total ...	7,03,947

In the revenue account provision has been made for expenditure under the following heads :—

42—Co-operative Credit—Other charges—Village Welfare Scheme ...	7,360
25—General Administration—G-Miscellaneous—Expenditure from rural reconstruction grants	6,96,587
Total ...	7,03,947

APPENDIX H.

Account of receipt and expenditure out of the grants made by the Imperial Council of Agricultural Research.

Year.	Opening balance.	Grant by the Imperial Council of Agricultural Research.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1932-33 ...	13,734	1,19,636	1,23,908	9,462
Accounts, 1933-34 ...	9,462	80,117	85,237	4,342
Accounts, 1934-35 ...	4,342	80,790	82,091	3,041
Accounts, 1935-36 ...	3,041	1,26,591	1,22,216	7,416
Revised, 1936-37 ...	7,416	(a) 1,29,994	(b) 1,23,236	14,174
Budget, 1937-38 ..	14,174	95,144	(c) 95,144	14,174

(*a*) Includes Rs. 12,896 as contribution for unrealised grant for 1935-36.

(*b*) and (*c*) Transferred to the Revenue account and credited to the following heads :—

	Revised.	Budget.
	Rs.	Rs.
40—Agriculture—		
Agriculture—Agricultural Experiments—		
Expenditure in connection with research work—		
Deduct—Contribution from the Imperial Council of Agricultural Research	—1,13,265	
Deduct—Contribution from the Imperial Council of Veterinary Research	—9,971	
Total ...	—1,23,236	
XXIX—Agriculture—Agricultural receipts—Contribution from the Government of India for Agricultural experiment in connection with research work		93,734
XXX—Veterinary—Other receipts—Contribution from the Government of India for veterinary investigation scheme		1,410
Total ...		95,144

In the Revenue account provision for expenditure has been made under the following heads :—

	Revised, 1936-37.	Budget, 1937-38.
	Rs.	Rs.
40—Agriculture—Agricultural experiments—Expenditure in connection with research work—		
Rice Research Scheme	35,042 (*d*)	21,837(*e*)
Sugarcane Research Station {	27,598	...
{	—3,000 (Receipts)	27,160
Scheme for Economic enquiry into cost of production of crops, etc. ...	10,853	3,615
Scheme for investigation into matting, etc.	1,200	...
Scheme for possibilities of manufacturing Khandesari Sugar ...	1,470	1,306
Marketing scheme	20,655	20,368
Fruit Research Scheme	13,172	14,218
Scheme for village enquiry regarding cattle, etc.	3,275	...
Scheme for analysis of indigneous fodder	3,000	4,790
Scheme for investigation of sunn hemp	...	440
41.—Veterinary—Other charges—		
Veterinary investigation scheme	9,971	1,410
Total ...	1,23,236	95,144

		Rs.
(*d*) Excluding the local Government's share of expenditure	... ...	1,690
(*e*) Ditto ditto	... ...	14,337

APPENDIX I.

Account of receipt and expenditure out of grants for development of sericulture industry.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1935-36...	...	6,158	4,661	1,497
Revised, 1936-37	1,497	10,590	(*a*)11,384	703
Budget, 1937-38	703	10,101	(*b*) 10,372	432

(*a*) and (*b*) Transferred to the Revenue account and credited to the head XXXII—Industries—Industries—Miscellaneous—Contributions from Government of India.

In the Revenue account provision for expenditure has been made under the following heads :—

43—Industries—Industrial Department—

	Revised.	Budget.
	Rs.	Rs.
Sericulture (I) Ranchi eri seed supply centre	5,900	5,900
(II) Seed supply and Research station for Tasar Silk rearers	5,484	4,472
Total ...	11,384	10,372

APPENDIX J.

Account of receipt and expenditure out of the grants for development of handloom industry.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1934-35	...	23,000	99	22,901
Accounts, 1935-36	22,901	58,460	67,751	13,610
Revised, 1936-37	13,610	41,800	(*a*)51,283	4,127
Budget, 1937-38	4,127	37,673	(*b*)41,800	...

(*a*) and (*b*)—Transferred to the Revenue account and credited to the following heads :—

	Revised.	Budget.
	Rs.	Rs.
XXXI—Co-operative Credit—Miscellaneous receipts—Grants from the Government of India for the development of handloom industries	5,774	8,000
XXXII—Industries—Grants from the Government of India for the development of handloom industries	45,509	33,800
Total	51,283	41,800

In the Revenue account provision has been made for expenditure under the following heads :—

42.—Co-operative credit—Development of handloom industry ...	5,774	8,000
43.—Industries—		
Direction	1,349	1,560
Marketing organization	44,160	32,240
Total	51,283	41,800

APPENDIX K.

Account of receipt and expenditure out of grants from the Sugar Excise Fund.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1934-35...	...	15,424	14,065	1,359
Accounts, 1935-36...	1,359	1,35,959	82,122	55,196
Revised, 1936-37	55,196	1,57,506	(a)2,12,702	...
Budget, 1937-38	...	2,72,766	(b)2,72,766	...

(a) and (b). Transferred to the Revenue Account and credited to the following heads :—

	Revised.	Budget.
	Rs.	Rs.
XXIX—Agriculture—Agricultural receipts—Grants from Government of India for improvement of Sugarcane cultivation	99,200	1,45,568
XXXI—Co-operative credit—Miscellaneous receipts—Grants from the Government of India for organization of Cane growers' Co-operative Societies	72,843	82,368
XXXII—Industries—Industries—Miscellaneous—Contribution from Government of India Sugar Excise Fund ...	40,654	44,830
Total ...	2,12,702	2,72,766

In the Revenue account and in the Provincial loan account, provision has been made on the expenditure side under the following heads :—

40—Agriculture—Agriculture—Improvement of the Sugarcane cultivation	99,200	1,38,568*
42—Co-operative credit—Organization and operation of Cane-growers' Co-operative Societies	42,848	52,368
43—Industries—Industrial Development—Expenditure in connection with Sugarcane Act, 1934	40,654	44,830
Loans and Advances by Provincial Government—Loans under the Co-operative Credit Societies Act	30,000	30,000
Total ...	2,12,702	2,65,766

* The amount originally provided under this head was Rs. 1,45,568 which was eventually reduced to Rs. 1,38,568. The figure (Rs. 2,72,706) in the Deposit account, however, includes the original figure, viz., Rs. 1,45,568, which has been left unaltered so as to avoid a lot of petty changes in several other places.

APPENDIX L.

Account of receipt and expenditure out of grant for Co-operative Training and Education.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Account, 1935-36	...	41,200	1,656	39,544
Revised, 1936-37	39,544	...	(a)18,580	20,964
Budget, 1937-38	20,964	1,913	(b)22,877	...

(a) and (b) Transferred to the Revenue account and credited to the head "XXXI—Co-operative credit—Miscellaneous receipts".

The amounts have been provided on the expenditure side under the head "42—Co-operative credit—Other charges—Co-operative Training and Education".

APPENDIX M.

Account of receipt and expenditure out of the Deposit account of the balance of the fund for restoration of earthquake damage transferred from the Central Government.

Year.	Opening balance.	Receipts on account of sale proceeds of land, etc.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1936-37	99,82,685	...	(a)55,58,135	44,24,550
Budget, 1937-38	44,24,550	53,000	(b)43,03,550	1,74,000

(a) and (b) Details of expenditure:—

	Revised.	Budget.
	Rs.	Rs.
63—Extraordinary charges—Expenditure in connection with the earthquake	37,87,304	41,87,840
81—Civil Works not charged to Revenue	17,00,000	88,138
82—Other provincial works not charged to Revenue	70,831	27,572
Total ...	55,58,135	43,03,550

APPENDIX N.

Account of receipt and expenditure in Bihar out of the grant from the Government of India for Cottage and Small Scale Woollen Industries.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Budget 1937-38	...	18,629	(a) 18,629	...

(a) Transferred to the Revenue Account and credited to the head "XXXII-Industries—Industries—Grant from the Government of India—Cottage and small scale woollen industries."

In the revenue account provision of Rs. 18,629 has been made for expenditure under the head "43-Industries—Industries—Industrial Development—Cottage and Small Scale Woollen Industries."

APPENDIX O.

ESTIMATE OF DEBT, DEPOSITS, ETC.,

FOR

1937-38.

(The figures in this Appendix are in thousands of rupees except where otherwise stated).

ABSTRACT ESTIMATE OF THE RECEIPTS AND OUTGOINGS

RECEIPTS.	Budget Estimate, 1937-38	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
N—PUPLIC DEBT—				
Debt raised in India—				
I.—Permanent Debt	..	..	..	..
II.—Floating Debt—				
Treasury Bills	..	..	..	..
III.—Loans from the Central Government ..	..	..	24,23	37,56
TOTAL ..	..	..	24,23	37,56
O—UNFUNDED DEBT—				
Special Loans	..	..	..	..
Deposits of Service Funds	..	..	..	..
State Provident Funds	25,16	..	..	..
Interest Suspense	..	..	..	..
TOTAL ..	25,16	..	..	..
P—DEPOSITS AND ADVANCES—				
Deposits bearing interest—				
Famine Relief Fund	..	8,90	7,50	8,38
Bihar Famine Relief Fund	47	10,00	..	..
Deposits not bearing interest—				
Sinking Funds	..	..	10,51	5,79
Transfer from Famine Relief Fund	..	5,45	3,10	7,13
General Police Fund	32	..	..	..
Pension Equalisation Fund	2,45	..	..	..
Deposits of Local Funds—				
District Funds	1,40,89	..	..	..
Municipal Funds	29,27	..	..	..
Other Funds	5,82	..	..	..
Departmental and Judicial Deposits—				
Civil Deposits	2,14,91	..	..	..
Other Accounts	11,43	1,09,85	8,97	21,90
Advances not bearing interest	10,49	..	..	..
Suspense	78,11	1,57	3,60	5,09
TOTAL ..	4,94,16	1,35,77	33,68	48,23
R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	22,98	25,91	17,42	17,07
S—REMITTANCES	1,24,04	..	..	..
GRAND TOTAL ..	6,66,34	1,61,68	75,33	1,02,86

UNDER DEBT, DEPOSITS, Etc., OF BIHAR FOR THE YEAR 1937-38.

OUTGOINGS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
N—PUBLIC DEBT—				
Debt raised in India—				
I.—Permanent Debt	..	..	..	..
II.—Floating Debt—				
Treasury Bills	..	..	..	..
III.—Loans from the Central Government ..	..	..	..	..
TOTAL ..	..	..	..	..
O—UNFUNDED DEBT—				
Special Loans	..	..	..	..
Deposits of Service Funds	..	..	..	..
State Provident Funds	13,39	..	..	..
Interest Suspense	..	..	..	..
TOTAL ..	**13,39**	..	...	..
P—DEPOSITS AND ADVANCES—				
Deposits bearing interest—				
Famine Relief Fund	..	15,45	3,10	7,13
Bihar Famine Relief Fund	47	10,00	..	..
Deposits not bearing interest—				
Sinking Funds	..	..	10,51	5,79
Transfer from Famine Relief Fund	..	7,57	6,32	6,94
General Police Fund	32	..	..	..
Pension Equalisation Fund	..	..	..	..
Deposits of Local Funds—				
District Funds	1,40,50	..	..	..
Municipal Funds	29,50	..	..	..
Other Funds	6,49	..	..	..
Departmental and Judicial Deposits—				
Civil Deposits	2,15,23	..	..	..
Other Accounts	56,33	68,67	15,64	8,79
Advances not bearing interest	6,17	..	..	..
Suspense	77,83	1,52	3,60	4,74
TOTAL ..	**5,32,84**	**1,03,21**	**39,17**	**33,39**
R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	**11,62**	**12,83**	**6,21**	**18,86**
S—REMITTANCES	**1,24,77**	..	..	..
GRAND TOTAL ..	**6,82,62**	**1,16,04**	**45,38**	**52,25**

RECEIPTS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
N—PUBLIC DEBT—				
A—Debt raised in India—				
I—PERMANENT DEBT—				
PROVINCIAL LOANS—				
(*i*) Loans bearing interest	..	..	..	..
(*ii*) Loans not bearing interest	..	..	..	..
TOTAL ..	..	..	..	..
II—FLOATING DEBT—				
Treasury Bills	..	..	..	..
TOTAL ..	..	..	..	..
III—LOANS FROM THE CENTRAL GOVERNMENT	..	..	24,23	37,[illegible]
TOTAL—PUBLIC DEBT ..	..	..	24,23	37,[illegible]
O—UNFUNDED DEBT—				
SPECIAL LOANS	..			..
DEPOSITS OF SERVICE FUNDS	..	..	..	..
STATE PROVIDENT FUNDS—	..	..	..	..
General Provident Fund	21,92	..	..	..
I. C. S. Provident Fund	2,62	..	..	..
I. C. S. (Non-European members) Provident Fund..	17	..	..	..
Contributory Provident Fund	45	..	..	..
Other Miscellaneous Provident Funds ..	..	..	..	..
TOTAL ..	25,16	..	..	..
INTEREST SUSPENSE	..	..	..	..
TOTAL—UNFUNDED DEBT ..	25,16	..	..	..

OUTGOINGS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
N.—PUBLIC DEBT—				
A—Debt raised in India—				
I—PERMANENT DEBT—				
PROVINCIAL LOANS—				
(i) Loans bearing interest	..	..	..	..
(ii) Loans not bearing interest	..	..	..	..
TOTAL	..	..	..	..
II.—FLOATING DEBT—				
Treasury Bills	..	..	..	..
TOTAL	..	..	..	..
III—LOANS FROM THE CENTRAL GOVERNMENT	..	..	..	..
TOTAL—PUBLIC DEBT ..	..	..	..	..
O—UNFUNDED DEBT—				
SPECIAL LOANS	..	..	..	..
DEPOSITS OF SERVICE FUNDS	..	..	..	..
STATE PROVIDENT FUNDS—				
General Provident Fund	11,63	..	..	..
I. C. S. Provident Fund	1,60	..	..	..
I. C. S. (Non-European members) Provident Fund..	6	..	..	..
Contributory Provident Fund	10	..	..	..
Other Miscellaneous Provident Funds ..	..	..	..	..
TOTAL	13,39	..	..	..
INTEREST SUSPENSE	..	..	..	..
TOTAL—UNFUNDED DEBT ..	13,39	..	..	..

RECEIPTS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
P.—DEPOSITS AND ADVANCES—				
I.—DEPOSITS BEARING INTEREST—				
(A) Reserve Funds—				
Famine Relief Fund	..	8,90	7,50	8,38
Bihar Famine Relief Fund—				
A.—Famine Relief Fund	(a) 47	(b) 10,00	..	..
B.—Investment account	..	..	..	..
TOTAL ..	47	18,90	7,50	8,38
II.—DEPOSITS NOT BEARING INTEREST—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	..	..	10,51	5,79
SINKING FUNDS FOR LOANS GRANTED TO LOCAL BODIES..	..	..	..	..
OTHER APPROPRIATIONS	..	..	..	..
SINKING FUND INVESTMENT ACCOUNT	..	..	..	..
TOTAL ..	..	..	10,51	5,79
(B) Reserve Funds—				
Transfer from Famine Relief Fund	..	5,45	3,10	7,13
General Police Fund	32	..	..	..
Pension Equalisation Fund	2,45	..	..	..
TOTAL ..	2,77	5,45	3,10	7,13
(C) Other Deposit Accounts—				
Deposits of Local Funds—				
District Funds	1,40,89	..	..	..
Municipal Funds	29,27	..	..	..
Other Funds—				
Town and Bazar Funds	24	..	..	..
Medical and Charitable Funds	68	..	..	..
Public Works Funds	4,90	..	..	..
Other Miscellaneous Funds	..	..	..	..
TOTAL ..	5,82	..	..	..
TOTAL—DEPOSITS OF LOCAL FUNDS ...	1,75,98	..	..	..

(a) Interest receipts.
(b) Amount withdrawn from the balance in the Famine Relief Fund and credited to the Bihar Famine Relief Fund (for purposes of

OUTGOINGS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
P—DEPOSITS AND ADVANCES—				
I—DEPOSITS BEARING INTEREST— ..				
(A) Reserve Fund—				
Famine Relief Fund	..	15,45	3,10	7,13
Bihar Famine Relief Fund—				
A—Famine Relief Fund—Transfer to the Revenue Account	20	..	..	..
B—Investment account—Purchase of securities ..	27	10,00	..	..
TOTAL ..	47	25,45	3,10	7,13
II—DEPOSITS NOT BEARING INTEREST—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDENCE OF DEBT	..	..	10,51	5,79
SINKING FUNDS FOR LOANS GRANTED TO LOCAL BODIES	..	..	..	..
OTHER APPROPRIATIONS	..	..	..	
SINKING FUND INVESTMENT ACCOUNT	..	..	...	...
TOTAL ..	..	..	10,51	5,79
(B) Reserve Funds—				
Transfer from Famine Relief Fund	..	7,57	6,32	6,94
General Police Fund	32	..	..	..
Pension Equalisation Fund	..	..	..	..
TOTAL ..	32	7,57	6,32	6,94
(C) Other Deposit Accounts—				
Deposits of Local Funds—				
District Funds	1,40,50	..	..	..
Municipal Funds	29,50	..	..	..
Other Funds—				
Town and Bazar Funds	24	..	..	..
Medical and Charitable Funds	65	..	..	..
Public Works Funds	5,60	..	..	..
Other Miscellaneous Funds	..	..	..	..
TOTAL ..	6,49	..	..	..
TOTAL—DEPOSITS FOR LOCAL FUNDS ..	1,76,49	..	..	..

RECEIPTS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
DEPOSITS AND ADVANCES—*contd.*				
DEPOSITS NOT BEARING INTEREST—*concld.*				
Other Deposit Accounts—*concld.*				
Departmental and Judicial deposits—				
CIVIL DEPOSITS—				
Revenue Deposits..	27,73	..	..	..
Civil Courts' Deposits	56,41	..	..	..
Criminal Courts' Deposits	1,62	..	..	..
Personal Deposits..	1,06,59	..	...	..
Public Works Deposits	11,97	..	..	..
Deposits on account of Police Funds	7,23	...	..	..
Deposit for work done for Public Bodies or individuals ..	1,43	..	..	..
Unclaimed General Provident Fund Deposits	..	..	..	..
Unclaimed Indian Civil Service Provident Fund Deposits ..	..	..	..	..
Unclaimed Indian Civil Service (Non-European Members) Provident Fund Deposits.	..	..	..	..
Unclaimed contributory Provident Fund Deposits ..	..	...	..	..
Unclaimed deposits in other Miscellaneous Provident Funds	..	..	..	..
Deposits of fees received by Government servants for work done for private bodies.	29	..	..	..
Deposits on account of survey and settlement operations conducted for Wards and Private Estates	..	..	..	..
Charitable Endowments	1,64	..	..	..
TOTAL ..	2,14,91	..	..	..
Other Accounts—				
Subvention from Central Road Development Account ..	1,55	6,62	7,00	5,72
Grants for economic development and improvement of rural areas.	5,00	..	..	12,50
Deposit Account of the Grant made by the Imperial Council of Agricultural Research.	95	1,29	1,14	1,27
Grant for Development of Sericulture	10	11	5	6
Grants for Development of Handloom Industry ..	37	42	40	58
Grants from Sugar Excise Fund	2,72	1,58	38	1,36
Grants for Co-operative training and education ..	2	..	..	41
Grant for Cottage and small scale Woollen Industries ..	19	..	..	..
Deposit account of the balance of the fund for the restoration of Earthquake damages transferred from the Central Government.	53	99,83	..	..
TOTAL ..	11,43	1,09,85	8,97	21,90

OUTGOINGS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
DEPOSITS AND ADVANCES—*contd.*				
DEPOSITS NOT BEARING INTEREST—*concld.*				
Other Deposit Accounts—*concld.*				
Departmental and Judicial deposits—				
CIVIL DEPOSITS—				
Revenue Deposits	29,26	..	..	..
Civil Courts' Deposits	55,07	..	..	..
Criminal Courts' Deposits	1,64	..	..	..
Personal Deposits	1,09,40	..	..	..
Public Works Deposits	10,08	..	..	..
Deposits on account of Police Funds	7,23	..	..	..
Deposits for work done for Public Bodies or individuals ..	76	..	..	..
Unclaimed General Provident Fund Deposits	..	..	..	..
Unclaimed Indian Civil Service Provident Fund Deposits ..	..	..	..	..
Unclaimed Indian Civil Service (Non-European Members) Provident Fund Deposits.	..	..	..	..
Unclaimed contributory Provident Fund Deposits ..	..	..	..	..
Unclaimed deposits in other Miscellaneous Provident Funds	..	..	..	..
Deposits of fees received by Government servants for work done for private bodies.	20	..	..	..
Deposits on account of survey and settlement operations conducted for Wards and Private Estates.	..	..	..	..
Charitable Endowments	1,59	..	..	..
TOTAL ..	2,15,23	..	..	..
Other Accounts—				
Subvention from Central Road Development Account ..	1,64	4,79	4,91	4,11
Grants for economic development and improvement of rural areas.	7,04	4,12	7,79	1,89
Deposit Account of the Grant made by the Imperial Council of Agricultural Research.	95	1,23	1,14	1,22
Grants for Development of Sericulture	10	12	6	5
Grants for Development of Handloom Industry ..	42	51	43	68
Grants from Sugar Excise Fund	2,72	2,13	1,31	82
Grants for Co-operative training and education ..	23	19	..	2
Grant for Cottage and small scale Woollen Industries ..	19	...	..	..
Deposit account of the balance of the fund for the restoration of Earthquake damages transferred from the Central Government.	43,04	55,58	..	..
TOTAL ..	56,33	68,67	15,64	8,79

RECEIPTS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36
DEPOSITS AND ADVANCES—*concld.*				
III—ADVANCES NOT BEARING INTEREST—				
ADVANCES REPAYABLE—				
Civil Advances—Voted	6,37	..	..	..
CIVIL ADVANCES—				
Pension Advances	5	..	..	..
Advances to Land Acquisition Officers for payment of compensation for land	1,20	..	..	..
Forest Advances	2,82	..	..	..
Public Works (Takavi) Advances	3	..	..	..
TOTAL ..	10,47	..	..	..
PERMANENT ADVANCES—				
Permanent Advances, Civil	2	..	..	..
TOTAL—Advances not bearing interest ..	10,49	..	..	..
IV—SUSPENSE—				
SUSPENSE ACCOUNTS—				
Suspense Account	1,50	1,57	3,60	5,08
Cash Balance Investment Account	75,84	..	..	..
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Departmental Balances (Civil and Public Works) ..	77	..	..	..
TOTAL—Suspense ..	78,11	1,57	3,60	5,08
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—				
Loans to Municipalities, Port Funds, etc.—				
Advances to cultivators	13,60	17,74	10,81	11,99
Loans to Landholders and other Notabilities ..	..	..	..	..
Advances under Special Laws	3,31	3,23	2,98	1,63
Loans to Municipalities	33	1,18	70	49
Loans to District and other Local Fund Committees ..	2,99	3,76	2,92	2,96
Miscellaneous Loans and Advances	1	..	1	1
TOTAL ..	20,24	25,91	17,42	17,07

OUTGOINGS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
DEPOSITS AND ADVANCES—*concld.*				
III—ADVANCES NOT BEARING INTEREST—				
ADVANCES REPAYABLE—				
Civil Advances—Voted	(a) 2,16	..	..	..
CIVIL ADVANCES—				
Pension Advances	5	..	..	..
Advances to Land Acquisition Officers for payment of compensation for land	1,10	..	..	..
Forest Advances	2,80	..	..	..
Public Works (Takavi) Advances	3	..	..	..
TOTAL ..	6,14	..	..	..
PERMANENT ADVANCES—				
Permanent Advances, Civil	3	..	..	..
TOTAL—Advances not bearing interest ..	6,17	..	..	..
IV—SUSPENSE—				
SUSPENSE ACCOUNTS—				
Suspense Account	1,49	1,52	3,60	4,74
Cash Balance Investment Account	75,84	..	..	..
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Departmental Balances (Civil and Public Works) ..	50	..	..	..
TOTAL—Suspense ..	77,83	1,52	3,60	4,74
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—				
Loans to Municipalities, Port Funds, etc.—				
Advances to cultivators	3,55	5,76	3,10	4,67
Loans to Landholders and other Notabilities ..	..	..	..	..
Advances under Special Laws	4,28	5,65	2,60	9,77
Loans to Municipalities	1,13	11	..	15
Loans to District and other Local Fund Committees ..	7	1,31	1	4,27
Miscellaneous Loans and Advances	..	..	..	..
Reserve at the disposal of Government	50	..	50	..
TOTAL ..	10,03	12,83	6,21	18,86

RECEIPTS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—*concld.*				
Loans to Government Servants—Voted—				
House building Advances	34	..	..	..
Advances for purchase of motor cars	1,01	..	..	..
Advances for purchase of other conveyances ..	1	..	..	..
Passage Advances	1	..	..	..
Other Advances	..	..	..	..
Interest-free house repairing advances due to earthquake	1,37	..	..	..
TOTAL ..	2,74	..	..	..
TOTAL—Loans and Advances by Provincial Governments (*a*)	22,98	25,91	17,42	17,[illegible]
S—REMITTANCES—				
Remittances within India—				
OTHER LOCAL REMITTANCES—				
CASH REMITTANCES AND ADJUSTMENTS—				
Public Works Remittances—				
Remittances into Treasuries	36,00	..	..	..
Public Works cheques	50,14	..	..	..
Other Remittances	8,25	..	..	..
Transfer between Public Works Officers ..	21,00	..	..	..
Forest Remittances	8,65	..	..	..
Cash Remittances between Treasuries.. ..	..	..	..	..
REMITTANCES BY BILLS	..	..	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	..	..	..	..
INTER-PROVINCIAL SUSPENSE ACCOUNT	..	..	..	..
TOTAL—Remittances ..	1,24,04	..	..	..

OUTGOINGS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—*concld.*				
Loans to Government Servants—Voted—				
House building Advances	75	..	..	..
Advances for purchase of motor cars	80	..	..	..
Advances for purchase of other conveyances ..	1	..	..	..
Passage Advances	2	..	..	..
Other Advances	1	..	..	..
Interest-free house repairing advances due to earthquake	..	..	..	..
TOTAL ..	1,59	..	..	..
TOTAL—Loans and Advances by Provincial Governments	(*a*) 11,62	12,83	6,21	18,86
S—REMITTANCES—				
Remittances within India—				
OTHER LOCAL REMITTANCES—				
CASH REMITTANCES AND ADJUSTMENTS—				
Public Works Remittances—				
Remittances into Treasuries	35,97	..	..	..
Public Works cheques	50,95	..	..	..
Other Remittances	8,25	..	..	..
Transfer between Public Works Officers ..	21,00	..	..	..
Forest Remittances	8,60	..	..	..
Cash Remittances between Treasuries ..	..	..	..	..
REMITTANCES BY BILLS	..	..	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	..	..	..	..
INTER-PROVINCIAL SUSPENSE ACCOUNT	..	..	..	..
TOTAL—Remittance ..	1,24,77	..	..	..

(*a*) Included under Grant no. 23.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—Receipts.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Rs.	Rs.	Rs.	Rs.
ADVANCES TO CULTIVATORS.				
ADVANCES TO CULTIVATORS UNDER THE LAND IMPROVEMENT LOANS ACT.	15,338	38,311	18,000	21,561
ADVANCES TO CULTIVATORS UNDER THE AGRICULTURISTS' LOANS ACT.	4,54,607	7,54,193	4,70,592	5,81,408
ADVANCES IN CONNECTION WITH EARTHQUAKE—				
SAND CLEARANCE TAKAVI	5,73,310	6,57,038	2,74,101	3,13,564
ADVANCES TO SUGARCANE GROWERS ...	18,125	16,725	22,725	—2,225
ADVANCES TO PLANTERS AND ZAMINDARS ...	89,812	95,241	83,877	67,362
LOANS UNDER THE CO-OPERATIVE CREDIT SOCIETIES ACT.	2,09,442	2,12,642	2,11,117	2,10,892
TOTAL—ADVANCES TO CULTIVATORS ...	13,60,634	17,74,150	10,80,412	11,92,562
ADVANCES UNDER SPECIAL LAWS.				
ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE REVENUE DEPARTMENT. ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE IRRIGATION DEPARTMENT.	3,235	883	9,588	2,328
ADVANCES UNDER NATURAL CALAMITIES LOANS ACT—				
CLASS A	1,75,800	1,65,000	1,68,000	61,209
CLASS B	1,48,000	1,38,000	1,06,000	92,541
LOANS UNDER THE STATE AID TO INDUSTRIES ACT ...	3,580	18,166	13,696	11,901
ADVANCES TO MUNDARIS AND OTHER ABORIGINAL TRIBES.	455	659	250	402
TOTAL—ADVANCES UNDER SPECIAL LAWS ...	3,31,070	3,22,708	2,97,534	1,68,381
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.	176	332	176	...
LOANS TO MUNICIPALITIES	32,754	1,17,992	70,466	49,289
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	2,98,728	3,75,538	2,91,980	2,94,529
MISCELLANEOUS LOANS AND ADVANCES	1,074	400	1,163	2,039
TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	20,24,436	25,91,120	17,41,731	17,06,800
LOANS TO GOVERNMENT SERVANTS—				
HOUSE BUILDING ADVANCES	34,000	...	...	...
ADVANCES FOR PURCHASE OF MOTOR CARS	1,01,000	...	...	...
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES ...	1,000	...	...	...
PASSAGE ADVANCES	1,000	...	...	...
OTHER ADVANCES	...	...	...	...
INTEREST-FREE HOUSE REPAIRING ADVANCES DUE TO EARTHQUAKE.	1,37,000	...	...	...
TOTAL—LOANS TO GOVERNMENT SERVANTS.	2,74,000	...	...	...
GRAND TOTAL—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	22,98,436	25,91,120	17,41,731	17,06,800

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VOL. I

Government of the United Provinces

BUDGET 1937-38

Statement by the Hon'ble Premier

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1937

Statement by the Hon'ble Premier on the budget estimates for the year 1937-38

I RISE to introduce the budget for the financial year 1937-38. It is unusual to introduce a budget when more than five months of the financial year to which the estimates pertain have already elapsed. In the normal course the budget would have been presented in February last ; but since the new constitution came into force from April 1, 1937, this was not possible and special provision was accordingly made in what is known as the Government of India (Commencement and Transitory Provisions) Order, 1936 empowering His Excellency the Governor to authorise the expenditure necessary for carrying on the administration between April 1 and the date on which the new Legislature passed the budget for the whole year or September 30, 1937, whichever is earlier. The Governor accordingly approved a schedule of expenditure for a period of six months from April 1, 1937, copies of which have already been supplied to the honourable members. The amount so authorized will merge into the budget provision for the whole year when it is finally sanctioned. The budget estimates which I am now presenting therefore cover the whole year and they will have reached their final stage before the provision made under the Government of India Order referred to above is exhausted.

2. Before proceeding any further I want to inform the honourable members of the figures for our estimated receipts, disbursements, etc., for the year 1937-38.

The figures are—

	(in thousands of rupees).
Revenue	12,54,07,
Expenditure met from revenue	12,66,75,
Revenue deficit	12,68,
Net receipts under debt and deposit heads ...	2,51,38,
Opening balance	75,12,*
Total ...	3,26,50,
Net disbursements under both revenue and debt heads	2,70,52,
Closing balance	55,98,

(*Including Rs 55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.)

Full details of the receipts and expenditure from revenue and other heads will be found in the Finance Secretary's memorandum. I may, however, mention here that since the preparation of these estimates we have learnt that the actual closing balance of the last financial year will probably be better by 14 lakhs. This will improve our ways and means position.

3. At the very outset the present Ministry was faced with a gloomy financial situation. It was confronted with a likely deficit of 30 lakhs and had only a few weeks at its disposal in which to consider and devise measures to eliminate or at least to reduce it. The fact that expenditure for six months in the budget year had already been incurred or would be incurred before the new budget came into operation, and that any measures of economy or taxation would be effective for only the remaining six months, aggravated our difficulties. The finances of the province have not been satisfactory for a considerable time and a yearly deficit has been almost a normal feature of the budget. The position was undoubtedly more promising when the Montague-Chelmsford constitution came into existence than on April 1 this year. In 1919-20 the province had an opening balance of no less than 2,52½ lakhs, and under the Meston award, it was estimated that it would have an additional increased spending power of at least 1,57 lakhs after the payment of the fixed contribution of 2,40 lakhs to Central revenues. The estimate was, however, falsified in the very first year of the Montague-Chelmsford constitution, with the result that the credit balance of 89 lakhs at the beginning of the year 1921-22 was ultimately converted into a deficit of 59 lakhs. Certain economies and retrenchments were made in provincial expenditure as a result of the recommendations of committees which the Government of this province was compelled to appoint for this purpose in 1923, in 1931 and again in 1935. The provincial contribution to the Central revenues was also completely remitted in 1927-28. But nevertheless, progressive deterioration continued to be the unvarying feature of the provincial finances, with the result that the accumulated annual deficits in the revenue budget alone since 1921-22 have now reached the large figure of nearly four crores, and the total debt of the province has increased during the same period from about 15 crores to 34 crores, out of which the unproductive debt amounts to 7½ crores as against 2½ crores in 1921-22. There were actual revenue deficits in eleven out of the sixteen years that have since elapsed. The financial stringency was further aggravated by the economic slump which set in some years ago and which still retains a stranglehold on the agricultural classes. The result of all this is reflected in the fact that the province has been able to do so little in the way of constructive activities which contribute towards social, material and intellectual uplift and the amelioration of the condition of the people. There has been no notable improvement in the figures for literacy, or for dispensaries or roads, or in economic conditions. In spite of the series of deficits and the substantial increase in public debt the annual expenditure on the beneficent departments between 1921-22 and 1936-37 increased only from 2,41 lakhs to 3,13 lakhs, that is, by a mere 72 lakhs a year, including the total increased outlay on Education, Medical and Public Health, Agriculture and Industries. Remembering the miserable plight of the vast majority of the 48 millions of the people of this province and the magnitude of our urgent needs, it seems to me that the little improvement effected in this long period of sixteen years has been but a mere drop in the ocean. Enormous leeway has to be made

up, requiring almost inexhaustible resources. Our main sources of revenue are not only rigid but are likely to dwindle, and in some cases even to disappear completely. Far-reaching changes in agrarian and Excise matters are inevitable. Our policy of prohibition will affect and in course of time almost wipe out the income from Excise, and the receipts under Land Revenue which have fallen by about a crore since 1931 are likely to go down further.

4. As honourable members are aware Sir Otto Niemeyer was appointed to make necessary financial dispositions for the inauguration of provincial autonomy this year. The details of the financial settlement between the Centre and the provinces are based on the recommendations made by him, and I may summarise them here. Our accounts and balances have been separated from those of the Central Government and the responsibility for the ways and means problem of maintaining our balances has been transferred to us. The Government of India Provincial Loans Fund has been closed and in future we must raise all loans in the open market. The outstanding balances of the loans which we have taken in the past from that Fund have been consolidated, after certain adjustments to which I shall refer later, into a single loan which will be repaid by equated instalments spread over a period of 45 years. To tide us over the present period of financial stringency we have been awarded a subvention from Central Revenues of 25 lakhs a year for five years only. Eventually we are to receive 15 per cent. of the one half of the proceeds of income-tax which is to be distributed among the provinces, but the settlement makes this initially dependent on the Railways contributing to the general revenues of the Central Government. The award of Sir Otto Niemeyer is, so far as this province is concerned, more inequitable and unjust than that of Lord Meston. Sir Otto Niemeyer cancelled all debts due from Bengal, Bihar, Assam, North-West Frontier Province, Orissa, and Central Provinces and gave a permanent grant varying from 15 to 1,10 lakhs per year to various provinces, irrespective of the ultimate allocation of taxes on income. The subvention of 25 lakhs a year for only five years awarded to us is wholly inadequate. Our share of the proceeds of income-tax, that is 15 per cent., if and when it becomes available, is also insufficient while at least two other provinces will receive 20 per cent. The Wedgwood Committee made recommendations which in my view would amount to a breach of faith. The anticipated provincial receipts from income-tax form an essential feature of the Niemeyer settlement, and the necessity for a thorough-going overhaul of railway finances so that the railways could contribute substantially to the Central revenues, was specially stressed by Sir Otto Niemeyer. If this source of provincial revenue is to disappear the whole settlement will have collapsed. It appeared from the recent speech of the Hon'ble Sir Sultan Ahmad in the Central Assembly in this connexion, that the Government of India do not quite share the views of the Wedgwood Committee.

It will not be inappropriate to mention here that we are not to receive any share even in the excise receipts from sugar and matches, which are expected in the budget year to yield in this province no less than 2,69

lakhs to the Central exchequer, and this in spite of the fact that certain provinces are to receive substantial shares in the jute excise.

5. The history of provincial finances for the last 80 years or so goes to show the reluctance with which the Centre has relinquished control, financial and otherwise, to provincial Governments, the even greater reluctance with which sources of revenue have been transferred, and the niggardly nature of the latest financial settlement with this province, and this at a time when the demand for generously expanded provincial revenues is imperative to enable the Government to make even a modicum of progress with the stupendous task which lies before them, namely to lift the masses from the depths of misery, poverty and ignorance to which they have sunk.

The entire scheme of the Government of India Act is vicious and its financial provisions are one of its worst features. The allotment of the various sources of revenue between the provinces and the Centre under that Act is iniquitous, and I cannot adequately condemn a distribution which conserves all the elastic sources of revenue for the Centre to the detriment of provincial finances. Evidently no real remedy for our financial ills can be found until we have attained full economic *Swaraj* in the Centre.

6. As this is the first budget presented to the new Assembly it will not be out of place if I indicate the general lines of the actual budgetary structure. It gives, besides the estimates for the budget year, the revised estimates for the year in which it is usually presented and the actuals for the year before that. We have received almost the actual figures of receipts and expenditure for the last year, but final touches have still to be given to certain items and so we have continued the practice of giving only the revised figures for the last year. The income falls under two main heads—one revenue and the other loans, debts, advances and deposits. Under the first come the recurring sources of revenue and the expenses that are not to be met out of the second head. Of our main sources of revenue, Land Revenue is the foremost and contributes about one-half. Excise and Stamps between them yield another quarter and the remainder is derived from various other sources including Irrigation and Forests. Our main heads of expenditure, excluding Superannuation allowances and pensions, Interest and Irrigation charges, are Education, Police, General Administration, Administration of Justice and Land Revenue, which between them absorb more than half of our revenue receipts. The other part of the budget is the debt and deposit section which relates to the transactions in connexion with borrowings of all kinds, certain deposits in respect of which Government acts merely as a banker, and loans and advances which the Government themselves make to local bodies, cultivators and government servants. All necessary details for the years 1935-36, 1936-37 and 1937-38, with explanations for the variations under different heads, have been very clearly set forth in the Finance Secretary's memorandum in volume II of the budget literature, and instead of reiterating them at length, as is the usual practice, I would refer honourable members to that statement.

7. It will be appropriate to refer here to transactions which will take place as from the close of the accounts of the last financial year. They concern the separation of our balances from those of the Central Government and the consolidation of our outstanding debts to the Government of India. Our balances fall into two classes.

The first consists of the provincial balance as at the close of accounts on March 31 last. We shall get credit for this in our account with the Reserve Bank. The Revised for 1936-37 put this at 20 lakhs, but, as I have already mentioned it is fairly certain that the final credit will be nearer 34 lakhs. This consists entirely of the unspent balances of our earmarked funds.

The second class consists of the balances under certain now purely provincial deposit heads which under autonomy have been transferred to our charge. It is estimated, they will total 4,20 lakhs. Of this, 55 lakhs were passed on to us on April 1 last, in the shape of the cash in provincial treasuries and sub-treasuries and credit to our account with the Reserve Bank. Of this, 25 lakhs represents the minimum cash required in our treasuries and sub-treasuries to enable them to carry on the Government's day-to-day transactions. The balance of 30 lakhs represents the minimum credit which the province has to maintain with the Reserve Bank. It is calculated that the interest on this sum will just repay the Reserve Bank for the work which they and their Agents, the Imperial Bank of India, perform for this Government within the province and at Calcutta where our accounts are kept. After deducting the sum of 55 lakhs, 3,65 lakhs will still be due to us, and this sum will be set off against the balance of our outstanding debts to the Government of India computed at 29,47 lakhs as on March 31 last.

This debt includes 12,19 lakhs representing the Government of India's assessment of the capital outlay on irrigation works in this province prior to the Montague-Chelmsford Reforms, the liability for which was at that time transferred to this province. The remainder is due to our subsequent borrowings. The balance of 25,82 lakhs will now be liquidated by half-yearly equated instalments of 62 lakhs extending over a period of 45 years. Provision has now been made for the first time to liquidate the pre-Reform debt; the consolidated rate of interest will be 4 per cent. per annum.

8. It seems necessary to state that the annual balance includes the amounts which have been set apart for specific objects. It is, nevertheless, open to Government to draw upon them for general ways and means purposes.

The Famine Relief Fund, however, stands on a different footing as, under the Famine Relief Fund Act the sum of 55 lakhs which is the minimum prescribed for that fund, has been converted into Government of India securities.

The balances under other earmarked funds at the close of the financial years 1936-37 (actuals) and 1937-38 (estimates) are shown on

page 55 of the same volume. The aggregate of such balances on March 31 last were estimated at 35 lakhs, and they are expected to stand at 37 lakhs on March 31 next.

A statement showing the total indebtedness of the province is given on page 58 of the same volume. The balance in this account on March 31, 1938 is estimated at 35,28 lakhs, of which the loans due to the Central Government amount to 25,46 lakhs.

The balance due to this Government on account of the outstanding loans and advances made by them is estimated at 3,46 lakhs. Thus, the net amount due by the province to the Government of India and to other creditors on account of the various loans and unfunded debts on March 31 next is thus expected to be 31,82 lakhs.

In addition we expect to be holding balances of local funds and civil deposits to the extent of 1,37 lakhs which also constitute liabilities.

9. I will now take up the budget estimates for this year.

I do not want to disown my responsibility for the present budget. We had, however, hardly a month to put the estimates into final shape. I must frankly confess that there is considerable room for further improvement in the budget and we hope that by the time we come forward with the next one we will have completed certain inquiries which we contemplate, which will, I trust, enable us to make several alterations. We intend to examine the working and the expenditure of several departments, which should result in substantial savings.

10. Soon after taking charge of the financial portfolio of the province I began to look into the budget with a view to devising ways and means to wipe out the revenue deficit. I need not conceal from honourable members that I had come with a distinct feeling that there was room for economy and retrenchment without in any way impairing the standard or efficiency of the administration.

I should however like to state that I am not particularly afraid of a reasonably deficit budget. In the opinion of several eminent economists today a budget with a small deficit is preferable to one with a large surplus. The latter has often a tendency to stimulate extravagance, while the former necessarily focusses attention on the need for the conservation of resources and on only really useful expenditure being incurred. Progressive governments as a rule these days make provision for their current expenditure out of loans, which is what a deficit budget ultimately means. Considering the vast magnitude of social amelioration and constructive work that lies ahead of us we may have to do likewise, and I think that I, for one, will not shrink from this course if it becomes imperative. Expenditure on well-conceived projects of genuine social progress is, within limits, worthy of being financed by loans, as for example expenditure on schemes for the construction of canals, roads and buildings, precaution being taken of course, that not a pie is mis-spent or wasted. But indiscriminate expenditure resulting in chronic recurring deficits, incurred merely with the object of keeping the administrative machine going, must be scrupulously avoided. They

have eventually to be consolidated into long-term debt and needlessly increase our interest and sinking fund charges. To borrow, within reasonable limits and with due regard to our normal resources, for productive purposes whether for immediately remunerative objects or for the promotion of indisputable social objects is not only unobjectionable but in certain circumstances highly desirable.

11. But before any question of raising a loan for supplementing the expenditure from revenue can be countenanced all possible economies must be ruthlessly made. The husbanding of available resources in a profitable manner is more important than the raising of new taxes. A well-known financial reformer says that "enlightenment upon the wisest methods of spending our money may yet prove more effective than taxation ever has been or ever will be, or, in spite of protestations, aspires to be". Economists have always laid great stress on a strict control of public money. Expenditure, as one of them has emphasized is the most important part of finance. Obviously, if one spends money, whether private or public, foolishly and extravagantly upon ill-judged objects, by ill-organized methods, one will ever be in need, however high and progressively increasing one's income may be, and adequate value will never have been received for the money so spent. It is therefore necessary to concentrate on pruning the daily expenditure, with a view not only to bringing about an equilibrium but to secure a margin for useful social services. There is, however, an obvious limit to the borrowing capacity of any state, and reckless borrowing is as bad as reckless expenditure. We have also to bear in mind that our responsibility in this matter is now greater, as in future we have to raise all our loans in the open market and our success in this respect will depend on the soundness of our credit.

12. The original deficit was about 41 lakhs. An attempt had been made by our immediate predecessors in office to reduce it. They mainly depended on increasing the original estimate of revenue, increasing the figures of receipts under various heads by about 17 lakhs, and after making these adjustments and such economies as they considered feasible they left behind a deficit of 19 lakhs. I was convinced, however, that the estimates of receipts under certain heads were rather inflated and not likely to be realized and so I cut them down by about 10 lakhs. There were certain other unavoidable items of expenditure, such as the revised amount of the equated instalments of our consolidated debt to the Government of India in view of the later estimates of the amount of our decentralized balances, which widened the gap between revenue and expenditure. Thus we were faced with a total deficit of about 30 lakhs. After carefully examining the situation we decided to make a reduction of 6 lakhs in travelling allowances, the total for which formerly stood at some 45 lakhs. This economy will be effected partly by the exercise of closer control to ensure that unnecessary journeys are eliminated and that journeys which are necessary in the public interest are performed in the most economical manner, and partly by making small reductions

in the existing rates. We are satisfied that there is room for such a reduction in rates consistent with the principle that a government servant is entitled to draw travelling allowance at rates which will reasonably reimburse him for his unavoidable out-of-pocket expenses. The revised rates of travelling allowance will be finally fixed after a careful scrutiny of the costs of travel. The lower classes of government servants will probably not be affected by the reductions we contemplate.

Every departmental budget was closely scrutinized and a further total cut of about 14 lakhs was made as a result of such scrutiny.

The estimates under certain receipt heads have given us some increase in revenue, notably Forests, as the auctions of forest produce have proved unexpectedly favourable.

Besides the result of direct action a relief of 4 lakhs was secured by the revision of the former accounting procedure in connexion with the commutation of pensions, and a further relief of 3 lakhs in interest charges is estimated owing to the slow progress made with cases under the Encumbered Estates Act.

13. Thus on the whole our budgetary position, as the result of pruning and further revision in the light of more recent information has been considerably improved and we were able not only to eliminate the deficit but to make a saving. I may mention in this connexion that the expenditure incurred in England and on account of superannuation charges and interest is unalterable and there are several other heads under which it is not open to us to make retrenchment. The items of additional new expenditure introduced by us in the budget aggregate about 17 lakhs. Had it not been for this new expenditure the budget would actually have shown a revenue surplus of some 4½ lakhs instead of a deficit of 12½ lakhs. I shall describe the principal items of new expenditure later.

The net result of all transactions under both revenue and debt and deposit heads is estimated to be a deficit of 19 lakhs. Had a loan equal to the capital expenditure been floated the net result of the year's working would have been only a deficit of 1½ lakhs. As it is, 17½ lakhs of the capital expenditure will be financed from our own balances which to that extent strengthens our credit.

14. I hope that the results which emerge from our efforts will find favour with the honourable members. If honourable members will refer to page 48 of Volume II they will see that compared with the figures for 1935-36 the total increase in the provision for the beneficent departments of Education, Medical, Public Health, Agriculture and Industries is 26½ lakhs which is more than twice the anticipated revenue deficit. They will further notice that in the other administrative departments there was an increase of three lakhs under General Administration only, which is more than set off by the additional expenditure of about four lakhs due to the new constitution.

I will now enumerate the variations under certain departments between the budget estimates for 1937-38, excluding English expenditure

and the effects of certain accounting changes, and the actual expenditure in 1936-37.

General Administration	-4,29,
Administration of Justice	-4,43,
Police	-3,30,
Industries	+3,06,
Civil Works	+4,69,
Education	+2,15,
Medical	+ 71,
Public Health	+1,67,
Agriculture / Veterinary / Co-operative Credit	+11,79,

Thus, side by side with an increase of about 23 lakhs in the nation-building departments a real decrease has been made in the expenditure of some of the principal administrative departments, a decrease of 4,29, being made under General Administration, of 4,43, under Administration of Justice and of 3,30, under Police.

15. As to new taxation, we are just now placing before the honourable House only one Bill which, I hope, will be regarded as more or less innocuous. By this Bill we propose to impose a small tax on entertainments, which is expected to yield a revenue of about three lakhs in the rest of the budget year. There are only two other changes on the Receipts side which I need refer to, namely, one relating to the increased rates in certain matters pertaining to the registration of documents, in which we have been obliged to reduce the rates that had been approved by our immediate predecessors in office, and the other is our intention to introduce a Bill to enable the courts to impose *ad valorem* court fees on decrees passed in favour of creditors under the Agriculturists' Relief Act. If a creditor files a suit for money in the ordinary courts he has to pay the full court fee at *ad valorem* rates,but when he gets a decree in consequence of a petition presented by a debtor under the Agriculturists' Relief Act the courts have held that they have no authority to charge the creditor anything beyond 12 annas, the normal fee on any miscellaneous application. The Bill aims at remedying this anomaly. It is not likely to increase the income appreciably and we have in fact not made any special provision in our receipts on this account. I may say here that it is conceivable that receipts under certain heads may not quite come up to our expectations, but we will closely watch our returns of income.

We had under consideration certain other measures designed to increase revenue but we are not submitting them for the acceptance of the House at present. If it becomes necessary we may bring them up

at a later date. In order to increase our resources we have made certain proposals to the Government of India which are under consideration. I have reason to expect that if the present progress in the railway revenues is maintained, we may get, under the Niemeyer settlement, from the Central exchequer something substantially larger than the amount of our present revenue deficit. I need not conceal from the House that this hope is shared with me by some of those who are better placed and fully familiar with the finances of the Government of India.

16. In spite of this deficit of 12½ lakhs the financial position today, as it has finally emerged out of our budgetary arrangements is much more satisfactory than it was at the time of the introduction of the budget in 1935-36 or in 1936-37.

The budget for 1935-36 had anticipated a net revenue deficit of 30 lakhs, but in its place we had luckily at the end of the year an actual surplus of more than 17 lakhs. So that during the year the position in the revenue budget actually improved by about 48 lakhs.

I will not go into the details of the debt and deposit heads. I may, however, just mention that these heads had provided for a deficit of 26 lakhs, but the receipts and disbursements in this category were actually almost even. There was a saving of 8 lakhs in the receipts from loans after meeting capital expenditure, with the result that instead of a deficit of 15 lakhs which was expected at the close of the year there was an actual surplus of 25 lakhs as the net result of all transactions in the year. Consequently on April 1, 1936, our position was better by about 40 lakhs than had been anticipated at the time of the presentation of the budget.

The results realized in 1936-37 were equally satisfactory. The budget for 1936-37 had provided for a net revenue deficit of 63 lakhs which was raised during the year by supplementary estimates to about 77 lakhs. The actual deficiency, however, at the close of the year came to about 34 lakhs only so far as recent information goes. Accordingly our revenue position was better off on April 1, 1937 by about 43 lakhs as compared with the budget figure as modified by supplementary grants. I have not given reasons for these changes as they have been fully explained by the Finance Secretary in his memorandum.

During the year 1936-37 the sum of 55 lakhs deposited in the Famine Relief Fund, which formed part of our provincial balance, was withdrawn from the account and invested in Government of India securities.

I will not go into the intricate details of capital expenditure and the debt and deposit heads. I may, however, note that the loan was raised only for capital purposes.

On the whole the working of last year is expected to finish better by about 32 lakhs than had been anticipated at the time of the introduction of the budget.

17. I will now compare the various estimates of the revenue balances of the three years 1935-36, 1936-37 and 1937-38 with the actual results of the first two years and the estimate for the present year.

Revenue balance

Year			Original budget	As revised by S. Es	Actuals
1935-36	...	...	—30,39,	—31,63,	+17,33,
1936-37	...	...	—63,14,	—76,66,	—34,00,
1937 38	...	...	—41,00(*a*)	...	—12,68,(*b*)
			—1,34,53,		—29,35,

(*a*) Budget as first prepared.

(*b*) Budget as now presented.

Instead of a deficit as originally anticipated of 1,34 lakhs between April 1, 1935 and March 31, 1938 we expect to have a deficit of only 29 lakhs, which means a net gain of more than a crore. Taking the figures of 1935-36 and 1936-37 there has been an actual improvement of 77 lakhs in the revenue budgetary position over the original forecast, and I hope that, in the circumstances, the honourable members will agree that we were justified in framing our present estimates to provide for new schemes of a beneficent nature even though at present it may appear that this will result in a small revenue deficit of 12½ lakhs. We could easily deduct 2½ lakhs out of this deficit in so far as it is consequent on the transfer to the Famine Relief Fund of 2,65,. Under the Famine Relief Fund Act it is necessary to transfer to the fund such sum as would make up for any depreciation in the value of the Government securities as on March 31 last. That unfortunately happens to be the time of year when the securities temporarily depreciate but they have since swung back to their normal and if our holdings were valued at their present market price the deficiency would be very materially less.

18. The debt and deposit heads show net receipts amounting to 2,51 lakhs and disbursements under capital outlay not met from revenue and net disbursements under debt, deposits and advances aggregating 2,70 lakhs. This includes an amount of about one crore on both sides on account of bonds for meeting likely liabilities arising out of the administration of the Encumbered Estates Act. We are not sure if any occasion for such expenditure will arise in the course of the remaining few months of this year. Still we have considered it advisable to retain these figures, so that there may not be any difficulty if the necessity for the expenditure arises.

19. We have, as honourable members are aware, just floated a loan of one crore of rupees in the open market at 3 per cent. with an issue price of Rs.99 for every Rs.100. It would be proper to mention here that this loan of one crore is intended to fulfil a previous commitment for which the present Ministry is only partially responsible, if

at all. The loan has been taken mainly for the construction of irrigation and hydro-electric works and to a small extent to finance part of our Road Development programme.

I may mention here, in passing, for the information of honourable members, that this loan of one crore was closed within two hours, the subscriptions by then having amounted to almost double the amount required. In the process of partial allotment we shall actually be receiving about 1,05 lakhs in place of the original one crore budgeted for.

You will find in the budget a closing balance of 55,98, but as there has been a further improvement of 14 lakhs in the opening balance and as your loan receipts have gone up by 5 lakhs the actual closing balance will be about 75 lakhs. This sum will, I hope, be sufficient for our ways and means and there will be no necessity of raising any temporary or short-term loan through the Reserve Bank. But if there is any real need, we will tide over it without much difficulty.

20. This year for the first time the revenue budget is bearing the whole of the capital repayment to the Government of India in respect of our consolidated loan. Up to and including 1935-36 the somewhat irregular practice was followed of repaying our debt to the Government of India from the amounts we received back from local bodies and cultivators for loans we had advanced to them. Only when the further loans advanced by us exceeded the receipts was any charge for capital repayment made against the revenue budget and even then the debit was limited to this excess. The result was that we were merely borrowing to repay our debts to the Government of India and no real liquidation of our debts was taking place at all. Last year the practice was modified to the extent that the amount representing repayment of previous borrowings from the Government of India for re-lending was debited to the debt account and the rest to revenue. But from the current year since the old loans have been consolidated, the whole repayment will now be met from the revenue budget. I would invite attention to the fact that this change to a correct and sound practice has increased revenue expenditure in the budget year to the extent of 31 lakhs compared with 1935-36 and 18 lakhs compared with last year. At least one lakh out of this expenditure could well be paid out of debt receipts and to that extent our deficit may be supposed to be inflated.

21. I will now refer briefly to some of the items of new expenditure included in our estimates.

As I had announced in this House during the last session we intend to appoint two committees to consider changes in the rent and revenue laws of the province and to suggest measures for dealing with the acute problem of rural indebtedness. Since changes in revenue law are imminent we have decided to suspend further Revision of rent and revenue operations including those which began recently in this financial year. This step we considered essential because further Revision operations will have to be carried out in the light of whatever changes are made in the law. On this account a reduction of one

lakh has been made in the expenditure estimates. We have, however, decided to continue Settlement operations proper since they involve the preparation of up-to-date surveys and records which will be needed in any case.

I should first mention what we have not exactly provided for in the budget. The goal of our Excise policy is, as is well-known, complete prohibition and this we hope to effect at the earliest practicable moment. We have not been able to make in the budget any new departure in this direction, as the excise sales have all been made on the auction basis for this year and it is not open to us to cancel them until the end of this financial year. We have, however, proposals under consideration to remove this evil from the province as speedily as we can.

We have similarly been unable to put forward any original schemes as regard Education. This is a vast subject and the present system admittedly requires a great deal of remodelling on new lines. We propose to examine the whole system of education with a view to reorganizing it and bringing it more into line with the real requirements of the country as well as to securing universal primary education. You will find in the Education budget a provision for the Baden-Powell Scouts Association. In deference to the general feeling in the country, which we share, we considered the question of discontinuing this grant forthwith, but felt that we had better let it continue for the rest of the current year as otherwise the Association may be faced with serious difficulties, but we would like the Association to note that this grant may not find a place in the next year's budget.

As I stated previously we propose to examine the question of overhauling the entire Jail administration. If our proposal for reducing the jail population by at least one-third is found feasible and is finally adopted we hope to be able to make a substantial saving in our existing jail budget which will be sufficient for any reforms which may be considered necessary in the department.

Under Forests we have decided to reduce the cattle-grazing fees of all villages near Government forests by one-half. This will probably reduce our income by a lakh in a full year and account has been taken of a reduction of half a lakh in the remainder of the current year. The question whether professional graziers should also be given the full benefit of this concession is engaging our attention. We are making proper arrangements in Government forests for the upkeep of dry cattle belonging to such people as desire to place them in the charge of the Forest Department. This is a real difficulty of cow owners in urban areas and we think that such an arrangement will facilitate the supply of milk in urban areas which badly require good and sufficient milk. We also propose to examine the question of rights in the old reserve forests Class II, and to give special attention to the question of development of industries depending on forest produce. We are providing Rs.20,000 to help the promotion of schemes designed to secure the supply of pure milk in the larger towns.

The Government of India have given us a grant of Rs.40,000 for a new concentrated anti-malarial scheme towards which we ourselves are contributing an equal amount.

We have provided 1½ lakhs to make a start with the improvement of Medical relief in rural areas and to supply drinking water wells in villages where they do not exist today. This is but a small beginning.

Under Co-operative Credit we have made a provision of Rs.12,500 for improving the production and sale of pure *ghee.*

Agriculture is by far the main source of livelihood of our people and if we can raise the outturn of the soil even by a fraction we can thereby increase the national wealth by crores. For the present we propose to concentrate on the extension of demonstration plots and the supply of good seed. Along with this we wish to promote the breed of cattle. The provision for the purchase of stud bulls has been increased by Rs.25,000 and we have also made an allotment of Rs.12,500 for the development of animal husbandry. A permanent advance of two lakhs has been provided for the supply of fertilisers in the tube-well areas and the existing permanent advance of three lakhs for seed operations has been almost doubled. It is our earnest desire that good wholesome seed may be taken to the remotest corners of the province and if any additional funds are required for the purpose Government will ever be ready to provide them. We have also provided Rs.31,000 for intensive agricultural development in the Mat Branch of the Upper Ganges Canal, Rs.2,010 for a grant to the United Provinces Fruit Development Board for a fruit marketing scheme and a grant of Rs.5,000 for the establishment of a potato research farm in the hills and for the opening of a storage godown for potatoes at a high altitude.

The development of Industries—major, minor and cottage—is very necessary. It is the duty of the State to help in building up industries all over the province, to co-ordinate agriculture and industry and specially to render assistance in every possible way to the establishment of cottage industries.

One of the greatest obstacles in the way of young men who start new enterprises is the lack of capital and credit facilities. It is difficult for any Government to act as a banker in a satisfactory manner and the measures taken by this Government in former times to assist industries were not very fruitful ; large sums of money had to be written off. Real progress in this direction cannot be made unless adequate arrangements for financing new enterprise are made. For this purpose a scheme for an Industrial Credit Company, to which the Government will render assistance in the form of an annual subsidy, was evolved some time back. To begin with it is proposed to make a start with a subscribed capital of 15 lakhs which can be progressively raised according to the actual needs and demands. For this a sum of 1¼ lakhs had been provided in the last revised budget and is maintained. Along with this, arrangements will be made for a new industrial survey and for devising new schemes and also for the

examination of proposals for the starting of new industries. For this a provision of about 10,000 has been made. It is hoped that in this manner the required machinery for the establishment and expansion of industries will be set up. A Marketing Company will also be set up with a capital of five lakhs and it will serve as a subsidiary to the main Company. This latter Company will be specially and exclusively concerned with cottage industries and will supply raw material, improved tools and instruments, necessary finance, appropriate technical and expert advice and will also arrange for the sale and marketing of the products of such industries. This Company will take up the work of the Lucknow Arts and Crafts Emporium, over which the Government is at present spending Rs.20,000 per year and getting an inadequate return. I should like to express my appreciation of the steps taken by Sir Jwala P. Srivastava while he was Industries Minister to examine these questions. I am glad to say that the conclusions at which the Committee appointed by him arrived have generally commended themselves to the present Government who would have followed on almost similar lines. The details, however, call for revision.

In addition provision of one lakh has been made for grants to young men to enable them to start new industrial undertakings.

We have also set apart Rs.10,000 for the improvement and development of *khadi* as we feel that *khadi* deserves every assistance from the State since it is essentially a village industry and every pie spent on it goes to the poorest in the land. This provision we intend to allot for making a research into the various processes of *khadi* manufacture, for the improvement of its designs and the improvement of the spinning wheel and the *khadi* fabrics. There is besides a provision of Rs.1,23,900 for development of the handloom industry.

Other industries for which we have made provision are mentioned below :—

	Recurring	*Non-recurring*
	Rs.	Rs.
Development of Cottage Oil Industry	... 400	10,000
Development of Raw Hide Industry	... 1,750	...
Development of Glass Industry	... 4,840	...
Additional grant to Board of Industries	... 10,000	...

Under the head Industries we have also made a provision of Rs.10,000 for labour welfare work, Rs.3,000 for the office staff of the Labour Officer just appointed at Cawnpore and Rs.3,000 for the Committee which has been appointed for deciding industrial disputes at Cawnpore.

The sources of employment in the hills are very meagre. In order to help the people residing in those parts in securing means of livelihood we propose to survey the possibility of introducing hydro-electric power in the hills, and have provided a small sum in the budget for this purpose.

Under Education we have provided for an additional recurring grant of Rs.5,000 for depressed class education.

22. We have also made a provision of Rs.10,000 under General Administration for appointing a special officer to remedy the evil of corruption in Government services. It is unfortunately too true that abuses of authority and malpractices among government servants are not altogether rare. They have a demoralising effect for the entire society and we are determined to put a stop to them, and I earnestly hope that the honourable House will support the Government in this measure. Government expect full co-operation from all departmental officers in their attempt to purge the various branches of the Government services of this evil wherever it exists. We have no desire to take any action except after due and impartial inquiry, and Government assure all honest members of government services that they have nothing to fear. In fact Government hope that all honest persons in government service will welcome this step which will rid the services of the evil reputation which may attach to them through the misdeeds of but a few. Government would like to give a general warning to those whose conduct is still not above reproach that if they do not mend their ways Government will not overlook their misconduct. We believe that a large number of government servants are honest and incorruptible, and we realize that the strength of a Government and its ability to convert its policies into practical programmes rests on an efficient, strong, honest and loyal permanent service, and every such member of the service will always find ready support from this Government.

23. Last year there was a great deal of trouble over the sugarcane crop and large quantities remained unutilized at the close of the season. Government are anxious to initiate necessary measures to regulate the cultivation and supply of sugarcane to the mills so far as this is feasible. The matter is one of importance since sugar has come to occupy a conspicuous place in the economy of our province. It must, however, be remembered that only 16 per cent. of the sugarcane crop is utilized by the mills and by far the major portion is used for manufacturing *gur*. There are many difficulties in the way of the *gur* manufacturer and of those who prepare raw sugar. We have made provision of Rs.37,460 for examining the question of *gur* manufacture and to make arrangements for the improvement of its manufacturing processes.

24. Floods in rivers on account of heavy rains have always been a source of anxiety to Government. Recent floods caused us great loss and our revenue estimate for this year may be disturbed on account of the damage done by them. The question of floods is very complicated and we are not sure whether to meet this recurring menace there can be any effective remedies which are feasible and within our capacity. We propose to examine this question in collaboration with the Government of Bihar, as it is mostly the eastern part of the province adjoining Bihar which is affected by floods, and the common and combined inquiry may be to the advantage of both provinces, as we have almost a common river basin.

25. We have made a provision of ten lakhs for rural development. This is, in addition to the annual grant of a lakh and the expenditure from the Government of India's grants. The Congress Party attaches great importance to ameliorating the lot of the rural population. In fact the party is out for creating a new era for the countryside. We are determined to raise their general level of life. The appalling poverty has to be removed from the 105 thousand villages in our province. Darkness has to be replaced by light; dull and monotonous drudgery and despair by a little hope, relaxation, and good cheer. There is enough of human energy lying idle and to spare in the province which we propose to mobilize. Unless all forces are harnessed to the good cause the development of the huge rural area will take an inordinately long period. State agency by itself has a strictly limited scope. It is our wish and hope to rely, for this purpose, more and more on non-official co-operation and even initiative. Out of the sum earmarked for rural development we do not intend to spend more than a lakh and a half on salaries. The rest must be entirely used on constructive work. It is proposed to have a new scheme of rural development and to employ in every district about five or six persons imbued with a real spirit of missionary service and endowed with zeal and passion for the cause and with sufficient energy and common sense. The salary will be very modest and in fact it will be no more than a maintenance wage. These members of the rural development service may be trained in cottage industries, which may be suitable for their respective local areas, in elementary methods of agricultural improvement and farming, public health and hygiene and so on. Above all it will be their duty to infuse a spirit of self-help in the villagers, to broaden their outlook and to introduce improved methods of agriculture and to help in the development of cottage industries in their respective areas. They will also promote the formation of joint stock and co-operative societies. It is our earnest wish that joint stock societies for rural development may be formed in every district and if possible in every tahsil, to which Government would make grants directly and loans through the Credit Company for various purposes connected with rural development, such as the improvement of communications, water-supply, cottage industries, seed stores, demonstration farms, breeding of cattle, distribution of medicines, small libraries, adult education, physical culture and so on. It is not necessary that all of these objects be taken up at once. This scheme will provide a field for the employment of vast numbers of our young men, and with the aid of State and private funds the financial handicap in the introduction of the scheme will have been to a large extent surmounted. We also propose to address a general appeal to Government pensioners, such as engineers, doctors, professors, teachers, executive officers and others, to join these bodies as in my view most of them cannot find a better and more patriotic occupation for their old age, and they would also thereby be paying back part of their debt to the masses from whom they had received sustenance all their life. In the appointment of honorary magistrates and honorary judicial officers

we should take into consideration the services rendered by people towards this all-important object. Even in the matter of selection of candidates for Government service, whether for superior or inferior posts, actual service in villages through these bodies would be factor to be taken into account. We hold that governments have no business to exist if they cannot contribute towards the uplift and enrichment of the people whom they have been appointed to serve. It is their essential duty to devise necessary ways and means and to frame appropriate plans for social progress and reconstruction. We are deeply conscious of all this and we hope and trust that Government in their endeavour to better the lot of the masses will have the sympathy and co-operation of every section of this House. If funds are not readily forthcoming next year for this supreme purpose we should take courage in both hands and ask the members of the community and the services to make sacrifice either by contributing more in the form of taxes or surrendering something out of their emoluments, and we will not even shrink from taking a loan for this purpose. It will, however, be our duty to see that full value is restored to the public for their contributions. All that Government collects must bear a rich harvest. In the words of a Sanskrit poet "Just as the sun draws moisture from the earth which ultimately returns to it in much larger quantities in the form of rain, irrigating the soil, giving relief from heat and promoting vegetable growth, so Government should repay to the people in the form of various benefits what they take from them as taxes."

26. Before I resume my seat I wish to express my gratitude to the Finance Secretary. But for his assistance and industry it would not have been possible for me to recast the budget in the short time at my disposal. Mr. Turner had to frame three editions of the budget in the course of the last six months and the preparation of this particular budget has caused him much anxious thought and a great deal of extra labour. I also wish to thank Mr. Bajpai, Deputy Secretary, Finance Department for having ably assisted Mr. Turner during these busy weeks. The Budget Section of the Finance Department has worked under great pressure and I am similarly thankful to its Superintendent Mr. H. B. Joshi and his assistants.

27. Sir, I beg to present to the House the budget estimates for this Province for the year 1937-38.

LUCKNOW:

September 6, 1937.

GOVIND BALLABH PANT.

Government of the United Provinces

MEMORANDUM

ON THE

BUDGET

FOR THE YEAR

1937-38

ALLAHABAD:
SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES, INDIA
1937

3—

GOVERNMENT OF THE UNITED PROVINCES

Budget Memorandum for 1937-38

CONTENTS

* Non-voted appropriation.

STATEMENTS

OF

REVENUE AND RECEIPTS

AND OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces

FOR THE YEAR

1937-38

	For details *vide* statement	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
REVENUE—					
PRINCIPAL HEADS OF REVENUE—					
Land Revenue	A	5,87,84,022	5,79,71,745	5,66,21,000	6,00,47,655
Provincial Excise	"	1,40,67,964	1,43,50,000	1,54,00,000	1,50,50,000
Stamps	"	1,49,70,470	1,63,50,000	1,62,00,000	1,53,18,000
Forest	"	48,54,845	45,73,000	45,56,000	47,70,000
Registration	"	10,46,967	11,00,000	10,81,000	12,00,000
Receipts under Motor Vehicles Taxation Act	"	...	...	...	10,00,000
Other Taxes and Duties ...	"	...	...	...	3,00,000
Other Heads	"	1,500	...	600	800
TOTAL—PRINCIPAL HEADS ...		9,37,25,768	9,43,44,745	9,38,58,600	9,76,86,455
Railways	A	70,081	60,000	1,30,000	1,00,000
Irrigation: Net Receipts ...	"	1,55,89,290	1,37,92,461	1,47,45,000	1,43,36,972
Debt Services	"	12,06,266	11,24,800	11,49,000	12,67,729
Civil Administration ...	"	47,82,729	50,72,286	52,64,500	59,29,465
Civil Works	"	17,63,115	21,27,409	21,99,000	16,78,970
Miscellaneous		16,59,518	18,28,080	18,20,800	19,07,633
Contributions and Miscellaneous adjustments between Central and Provincial Governments ...	"	...	...	...	25,00,000
Extraordinary Items ...	"	...	...	...	...
Revenue in England		17,533	480	800	...
TOTAL—REVENUE ...		11,88,14,300	11,83,50,261	11,91,67,700	12,54,07,224
DEFICIT		...	76,65,915	37,00,226	12,67,529
TOTAL ...		11,88,14,300	12,60,16,176	12,28,67,926	12,66,74,753

	For details *vide* statement	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE—					
Direct demands on the Revenue	B	1,20,64,000	1,35,56,729	1,30,99,000	1,47,80,464
Railways	,,	6,695	8,021	7,700	6,700
Irrigation	,,	1,06,82,139	1,09,40,658	1,08,58,315	1,14,27,634
Debt Services	,,	45,25,867	68,83,974	58,70,331	57,86,814
Civil Administration ...	,,	7,03,25,379	7,36,88,279	7,21,42,300	7,53,31,275
Civil Works	,,	62,23,658	68,97,119	68,11,357	68,93,229
Miscellaneous	,,	89,61,301	98,59,356	98,56,500	1,24,45,637
Extraordinary Items ...	,,	66,038	24,000	26,000	3,000
Expenditure in England ...	,,	42,25,998	41,58,040	41,96,423	...
TOTAL—EXPENDITURE MET FROM REVENUE ...		11,70,81,075	12,60,16,176	12,28,67,926	12,66,74,753
SURPLUS		17,33,225	...	...	...
TOTAL ...		11,88,14,300	12,60,16,176	12,28,67,926	12,66,74,753

	For details *vide* statement	Receipts			
		Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
Surplus ...	...	17,33,225	...	...	...
DEBT, DEPOSITS AND ADVANCES—					
PUBLIC DEBT					
Permanent Debt (net incurred)	C	...	2,03,77,000	2,03,52,000	1,97,11,400
Floating Debt (net incurred)	"	...	...	...	...
Loans from the Central Government (net).	"	72,93,987	61,02,629	...	...
Unfunded Debt (net incurred)....	"	...	...	...	23,17,000
Deposits and Advances (net) ...	"	14,11,324	16,49,919	...	31,09,740
TOTAL DEBT, DEPOSITS AND ADVANCES		87,05,311	2,81,29,548	2,03,52,000	2,51,38,140
Loans and Advances by Provincial Government (net Advances)	C	18,49,642	...	...	...
TOTAL RECEIPTS ...		1,22,88,178	2,81,29,548	2,03,52,000	2,51,38,140
Opening Balance		67,21,074	55,10,377	92,28,030	* 75,12,361
TOTAL ...		1,90,09,252	3,36,39,925	2,95,80,030	3,26,50,501

*Including Rs.55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.

	For details *vide* statement	Disbursements			
		Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
Deficit ...	...	...	76,65,915	37,00,226	12,67,529
CAPITAL OUTLAY NOT MET FROM REVENUE—					
Construction of Irrigation and Hydel Works	C	91,80,483	1,66,35,930	1,41,35,930	93,96,705
Civil Works	,,	7,933	6,84,300	1,88,400	18,33,250
Payment of Commuted Value of Pensions	,,	5,26,959	8,25,000	3,98,000	5,56,700
Payments to Retrenched Personnel	,,	—4,253	—11,100	—7,850	—23,500
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		97,11,122	1,81,34,130	1,47,14,480	1,17,63,155
DEBT, DEPOSITS AND ADVANCES—					
Permanent Debt (net discharged)	C	70,100	...	...	...
Floating Debt (net discharged) ...	,,	...	...	...	...
Loans from the Central Government (net)	,,	...	...	31,44,500	36,54,118
Unfunded Debt (net discharged)	,,	...	...	...	...
Deposits and Advances (net) ...	,,	...	...	51,06,463	...
TOTAL DEBT, DEPOSITS AND ADVANCES		70,100	...	82,50,963	36,54,118
Loans and Advances by Provincial Government (net Advances) ...	C	...	23,28,974	9,02,000	1,03,67,200
TOTAL DISBURSEMENTS ...		97,81,222	2,81,29,019	2,75,67,669	2,70,52,002
Closing Balance		92,28,030	55,10,906	20,12,361	55,98,499
TOTAL ...		1,90,09,252	3,36,39,925	2,95,80,030	3,26,50,501

HEADS OF REVENUE	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate 1937-38
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE—				
IV—Other taxes on Income	...	...	...	...
V—Salt	1,500	...	600	800
VII—Land Revenue	5,87,84,022	5,79,71,745	5,66,21,000	6,00,47,655
VIII—Provincial Excise...	1,40,67,964	1,43,50,000	1,54,00,000	1,50,50,000
IX—Stamps	1,49,70,470	1,63,50,000	1,62,00,000	1,53,18,000
X—Forest	48,54,845	45,73,000	45,56,000	47,70,000
XI—Registration	10,46,967	11,00,000	10,81,000	12,00,000
XII—Receipts under Motor Vehicles Taxation Act	...	...	...	10,00,000
XIII—Other Taxes and Duties	...	...	...	3,00,000
RAILWAY REVENUE ACCOUNT—				
XVI—Subsidized Companies	70,081	60,000	1,30,000	1,00,000
IRRIGATION, Etc.—				
XVII—Works for which capital accounts are kept :—				
Receipts	2,42,61,534	2,44,22,400	2,52,63,304	2,47,50,700
Less—Working Expenses	86,80,067	1,06,44,939	1,05,64,304	1,04,25,628
Net ...	1,55,81,467	1,37,77,461	1,46,99,000	1,43,25,072
XVIII—Works for which no capital accounts are kept	7,823	15,000	46,000	11,900
DEBT SERVICES—				
XX—Interest	12,06,266	11,24,800	11,49,000	12,67,729
CIVIL ADMINISTRATION—				
XXI—Administration of Justice	11,26,654	10,97,790	11,32,000	10,99,466
XXII—Jails and Convict Settlements ...	4,99,908	4,94,180	5,09,000	5,47,455
XXIII—Police	2,50,213	2,84,500	2,59,000	6,32,285
XXVI—Education	12,41,765	12,32,500	12,62,000	12,47,300
XXVII—Medical	2,58,198	2,85,521	2,89,000	3,30,573
XXVIII—Public Health	2,88,568	1,97,850	3,33,000	2,84,072
XXIX—Agriculture	5,73,202	6,76,766	6,78,800	8,51,825
XXX—Veterinary	1,29,020	1,20,427	1,21,500	1,34,964
XXXI—Co-operative Credit	97,514	1,38,450	1,38,700	1,46,800
XXXII—Industries	2,33,857	4,56,250	4,40,500	5,44,800
XXXVI—Miscellaneous departments	83,830	88,052	1,01,000	1,09,925
Carried over ...	11,53,74,134	11,43,94,292	11,51,47,100	11,93,20,621

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	11,53,74,134	11,43,94,292	11,51,47,100	11,93,20,621
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—				
XXXIX—CIVIL WORKS—				
(a) Ordinary	3,75,333	3,25,000	3,40,000	3,49,600
(b) Transfer from Central Road Development Account	13,87,782	18,02,409	18,59,000	13,29,370
MISCELLANEOUS—				
XLIII—TRANSFERS FROM FAMINE RELIEF FUND ...	2,990	1,11,500	1,10,600	61,560
XLIV—RECEIPTS IN AID OF SUPERANNUATION ...	1,57,748	2,04,300	1,61,000	1,56,200
XLV—STATIONERY AND PRINTING	6,90,698	6,35,050	7,88,000	8,90,950
XLVI—MISCELLANEOUS	8,08,082	8,77,230	7,61,200	7,98,933
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—				
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT	...	...	...	25,00,000
EXTRAORDINARY ITEMS—				
LI—EXTRAORDINARY RECEIPTS	...	...	...	...
REVENUE IN ENGLAND	17,533	480	800	...
TOTAL, REVENUE	11,88,14,300	11,83,50,261	11,91,67,700	12,54,07,234

HEADS OF EXPENDITURE	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—				
5—SALT	...	...	...	...
7—LAND REVENUE	73,78,975	87,55,248	83,34,000	89,16,264
8—PROVINCIAL EXCISE	11,79,533	11,95,945	11,87,000	11,91,307
9—STAMPS	2,60,941	2,72,600	2,87,000	2,85,714
10—FOREST	27,55,066	28,24,278	27,83,100	29,07,600
FOREST CAPITAL OUTLAY MET FROM REVENUE ...	28,168	31,000	35,900	...
11—REGISTRATION	4,61,317	4,77,658	4,72,000	4,69,579
12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT	...	...	...	10,00,000
13—OTHER TAXES AND DUTIES	...	...	...	10,000
RAILWAY REVENUE ACCOUNT—				
15—STATE RAILWAYS—INTEREST ON DEBT ...	6,695	6,971	6,700	6,700
15C—SUBSIDIZED COMPANIES	...	1,050	1,000	...
IRRIGATION REVENUE ACCOUNT—				
17—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	1,04,21,745	1,10,05,108	1,08,45,169	1,12,45,597
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	86,888	−55,300	1,702	1,55,237
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—				
19—CONSTRUCTION OF IRRIGATION WORKS—				
B—(1) FINANCED FROM ORDINARY REVENUES ... B—(2) Ditto ditto	1,73,506	−9,150	11,444	26,800
CARRIED OVER	2,27,52,834	2,45,05,408	2,39,65,015	2,62,14,798

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	2,27,52,834	2,45,05,408	2,39,65,015	2,62,14,798
DEBT SERVICES—				
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	30,94,122	29,75,614	26,01,631	4,99,412
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(i) SINKING FUND	14,00,000	19,00,000	19,00,000	21,55,084
(ii) PAYMENTS TO THE CENTRAL GOVERNMENT ...	31,745	20,08,360	13,68,700	31,32,318
CIVIL ADMINISTRATION—				
25—GENERAL ADMINISTRATION	1,37,49,578	1,45,91,356	1,43,45,000	1,47,46,520
27—ADMINISTRATION OF JUSTICE	70,27,288	74,19,978	70,15,000	71,41,457
28—JAILS AND CONVICT SETTLEMENTS	30,53,285	31,19,398	29,70,000	30,88,684
29—POLICE	1,62,35,139	1,66,20,849	1,64,20,000	1,67,60,844
36—SCIENTIFIC DEPARTMENTS	26,678	24,371	26,000	26,600
37—EDUCATION	2,02,01,375	2,07,68,535	2,05,15,000	2,07,53,108
38—MEDICAL	32,40,570	33,98,173	33,47,000	35,33,434
39—PUBLIC HEALTH	22,79,095	22,90,768	22,22,000	23,82,489
40—AGRICULTURE...	23,04,252	27,22,119	27,16,200	39,13,206
41—VETERINARY	4,27,341	4,67,966	4,67,800	4,73,402
42—CO-OPERATIVE CREDIT	5,22,912	5,62,098	5,48,000	6,00,839
43—INDUSTRIES	11,72,453	16,14,985	14,63,500	18,13,757
44—AVIATION	3,000	4,000	4,000	4,000
47—MISCELLANEOUS DEPARTMENTS	82,413	83,683	82,800	92,935
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—				
50—CIVIL WORKS—				
(a) Provincial expenditure	48,35,876	50,94,710	49,52,357	55,63,859
(b) Improvement of Communications from Central Road Development Account ...	13,87,782	18,02,409	18,59,000	13,29,370
MISCELLANEOUS—				
54—FAMINE RELIEF—				
A—FAMINE RELIEF	2,990	1,11,500	1,10,600	61,560
B—TRANSFERS TO FAMINE RELIEF FUND ...	...	...	...	2,65,000
CARRIED OVER ...	10,38,30,728	11,20,86,280	10,88,99,603	11,45,52,676

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD	10,38,30,728	11,20,86,280	10,88,99,603	11,45,52,676
55—SUPERANNUATION ALLOWANCES AND PENSIONS	71,09,842	73,54,250	72,75,900	1,00,22,632
56—STATIONERY AND PRINTING	10,92,437	11,71,033	13,04,000	12,15,406
57—MISCELLANEOUS CHARGES	7,56,032	12,22,573	11,66,000	8,81,039
EXTRAORDINARY ITEMS—				
63—EXTRAORDINARY CHARGES	66,038	24,000	26,000	3,000
EXPENDITURE IN ENGLAND—				
SECRETARY OF STATE	2,32,730	2,18,240	2,44,009	...
HIGH COMMISSIONER	39,93,268	39,39,800	39,52,414	...
TOTAL, EXPENDITURE MET FROM REVENUE.	11,70,81,075	12,60,16,176	12,28,67,926	12,66,74,753

Receipts	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
REVENUE (from statement A) ...	11,88,14,300	11,83,50,261	11,91,67,700	12,54,07,224
N.—PUBLIC DEBT				
A. RUPEE DEBT				
I.—PERMANENT DEBT—				
(i) Provincial Loans bearing interest—				
3 per cent. United Provinces Loan, 1961—66	...	2,04,02,000	2,04,02,000	...
New Loan	...	...	...	1,00,00,000
United Provinces Encumbered Estates Act Bonds	...	...	...	1,00,00,000
(ii) Loans not bearing interest ...	...	...	...	...
II.—FLOATING DEBT—				
Treasury Bills	...	...	...	...
Other Floating Loans ...	...	...	...	...
III.—LOANS FROM THE CENTRAL GOVERNMENT	1,05,15,000	98,87,000	...	...
Total ...	1,05,15,000	3,02,89,000	2,04,02,000	2,00,00,000
O.—UNFUNDED DEBT				
SPECIAL LOANS	...	...	...	...
STATE PROVIDENT FUNDS—				
General Provident Fund — Rupee Branch ...	...	...	...	41,18,000
General Provident Fund — Sterling Branch...	...	...	...	4,17,000
Indian Civil Service Provident Fund — Rupee Branch ...	...	...	...	77,000
Indian Civil Service Provident Fund — Sterling Branch...	...	...	...	2,30,000
Indian Civil Service (Non-European Members) Provident Fund — Rupee Branch ...	...	...	...	15,000
Indian Civil Service (Non-European Members) Provident Fund — Sterling Branch...	...	...	...	3,000
Contributory Provident Fund — Rupee Branch ...	...	...	...	4,000
Contributory Provident Fund — Sterling Branch...	...	...	...	9,000
Other Miscellaneous Provident Funds — Rupee Branch ...	...	...	...	5,000
Other Miscellaneous Provident Funds — Sterling Branch...	...	...	...	8,000
Total ...	...	...	...	49,46,000
CARRIED OVER ...	12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224

Disbursements	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE (from statement B)	11,70,81,075	12,60,16,176	12,28,67,926	12,66,74,753
Capital accounts not met from revenue.				
68. Construction of Irrigation works ...	38,94,571	76,61,273	66,61,273	55,16,885
68. Capital outlay on Hydro Electric works...	52,85,912	89,74,657	74,74,657	38,79,820
81. Civil works not met from revenue ...	7,933	6,84,300	1,88,400	18,33,250
83. Payments of commuted value of pensions	5,26,959	8,25,000	3,98,000	5,56,700
85. Payments to Retrenched Personnel ...	—4,253	—11,100	—7,850	—23,500
Total ...	97,11,122	1,81,34,130	1,47,14,480	1,17,63,155
N.—PUBLIC DEBT				
A. RUPEE DEBT				
I.—PERMANENT DEBT—				
(i) Provincial Loans bearing interest—				
3 per cent. United Provinces Loan, 1961—66	...	...	...	2,63,600
(ii) Loans not bearing interest— 6 per cent. United Provinces Development Loan	70,100	25,000	50,000	25,000
II.—FLOATING DEBT— Treasury Bills	...	...	...	...
Other Floating Loans	...	...	...	...
III.—LOANS FROM THE CENTRAL GOVERNMENT	32,21,013	37,84,371	31,44,500	36,54,118
Total ...	32,91,113	38,09,371	31,94,500	39,42,718
O.—UNFUNDED DEBT				
SPECIAL LOANS	...	...	...	...
STATE PROVIDENT FUNDS—				
General Provident Fund — Rupee Branch	...	...	...	24,00,000
General Provident Fund — Sterling Branch	...	...	...	1,06,000
Indian Civil Service Provident Fund. — Rupee Branch	...	...	...	20,000
Indian Civil Service Provident Fund. — Sterling Branch	...	...	...	1,00,000
Indian Civil Service (Non-European Members) Provident Fund. — Rupee Branch	...	...	...	3,000
Indian Civil Service (Non-European Members) Provident Fund. — Sterling Branch	...	...	...	...
Contributory Provident Fund. — Rupee Branch	...	...	...	...
Contributory Provident Fund. — Sterling Branch	...	...	...	...
Other Miscellaneous Provident Funds. — Rupee Branch	...	...	...	...
Other Miscellaneous Provident Funds. — Sterling Branch	...	...	...	...
Total ...	...	...	...	26,29,000
CARRIED OVER ...	13,00,83,310	14,79,59,677	14,07,76,906	14,50,09,626

Receipts	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224
P.—DEPOSITS AND ADVANCES				
DEPOSITS BEARING INTEREST—				
(A) RESERVE FUNDS—				
A—FAMINE RELIEF FUND— Transfers from the Revenue Account ...	...	...	...	2,65,000
Interest Receipts	1,24,558	1,10,200	1,01,000	1,54,250
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS— Appropriation for Reduction or Avoidance of Debt—				
5 per cent. United Provinces Loan, 1944, Sinking Fund	14,00,000	19,00,000	19,00,000	19,00,000
3 per cent. United Provinces Loan, 1961—66, Sinking Fund	...	...	...	2,55,084
Other Appropriations	31,745	20,08,360	13,68,700	31,32,318
(B) RESERVE FUNDS— Depreciation Reserve Fund—Irrigation ...	...	4,53,500	4,53,500	4,29,000
Depreciation Reserve Fund—Government Press	47,185	47,000	47,000	45,000
United Provinces Road Fund ...	3,73,154	...	9,50,000	10,00,000
General Police Fund	...	...	...	1,33,270
Transfers from Famine Relief Fund ...	1,15,000	75,000	...	95,000
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	...	...	...	1,96,11,000
Municipal Funds	...	...	...	53,05,000
Other Funds	...	...		17,56,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	...	...	...	34,23,000
Civil Court deposits	...	...	...	68,15,000
Criminal Court deposits	...	...	...	1,63,000
Personal deposits...	...	...	...	2,85,94,000
Forest deposits	...	...	...	85,000
Public Works deposits	...	...	...	16,25,000
Trust Interest Funds	...	...	...	4,04,000
Deposits of Cotton Cess Fund ...	...	...	...	7,000
Deposits for work done for public bodies or individuals	...	...	...	1,46,000
Unclaimed deposits in the General Provident Fund	...	...	...	2,000
Deposit of fees received by Government servants for work done for private bodies	4,852	...	...	6,000
Deposits on account of contract price of liquor	...	...	...	6,39,000
TOTAL CARRIED OVER ...	20,96,494	45,94,060	48,20,200	7,59,89,922
TOTAL CARRIED OVER ...	12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224

Disbursements	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	13,00,83,310	14,79,59,677	14,07,76,906	14,50,09,626
P.—DEPOSITS AND ADVANCES				
DEPOSITS BEARING INTEREST—				
(A) RESERVE FUNDS—				
A—Famine Relief Fund— Transfers to the Revenue Account ...	2,990	1,11,500	1,10,600	61,560
B—Investment Account	...	...	55,00,000	2,65,000
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS—				
3 per cent. United Provinces Loan, 1961—66	...	...	...	2,55,084
Sinking Fund Investment Account— 5 per cent. United Provinces Loan, 1944	13,99,949	19,00,100	19,00,100	19,00,081
(B) RESERVE FUNDS—				
Depreciation Reserve Fund—Irrigation ...	...	...	...	...
Depreciation Reserve Fund—Government Press	31,360	35,000	35,000	33,000
United Provinces Road Fund ...	682	...	7,35,000	7,50,000
General Police Fund	...	...	...	1,33,270
Transfers from Famine Relief Fund ...	1,15,000	75,000	...	95,000
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	...	...	...	1,98,16,000
Municipal Funds	...	...	...	54,50,000
Other Funds	...	...	...	17,38,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	...	...	...	34,75,000
Civil Court deposits	...	...	...	63 84,000
Criminal Court deposits	...	...	...	2,02,000
Personal deposits	...	...	...	2,85,65,000
Forest deposits	...	...	...	99,000
Public Works deposits	...	...	...	14,79,000
Trust Interest Funds	...	...	...	3,86,000
Deposits of Cotton Cess Fund ...	...	...	...	5,000
Deposits for work done for public bodies or individuals	...	...	...	2,30,000
Unclaimed deposits in the General Provident Fund	...	...	...	...
Deposit of fees received by Government servants for work done for private bodies	4,852	...	...	6,000
Deposits on account of contract price of liquor	...	...	...	6,55,000
TOTAL CARRIED OVER ...	15,54,833	21,21,600	82,80,700	7,19,82,995
TOTAL CARRIED OVER ...	13,00,83,310	14,79,59,677	14,07,76,906	14,50,09,626

Receipts	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224
BROUGHT FORWARD ...	20,96,494	45,94,060	48,20,200	7,59,89,922
OTHER ACCOUNTS—				
Subventions from Central Road Fund ...	5,93,085	9,65,982	8,09,000	11,56,780
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas ...	15,00,000	...	...	...
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education ...	...	...	...	33,649
Deposit account of the grant made by the Indian Central Cotton Committee ...	...	...	...	...
Deposit account of grant made by the Imperial Council of Agricultural Research	1,75,934	1,34,049	1,56,000	1,14,441
Deposit account of grants from the Central Government for the development of hand-loom industry	72,000	86,400	86,400	86,400
Deposit account of grants from Sugar Excise Fund	4,55,000	3,25,000	4,76,000	4,76,000
Central Cotton Committee Research Fund ...	...	...	...	12,000
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	...	...	..	25,97,000
Permanent Advances	...	...	...	3,000
SUSPENSE—				
Suspense Account	...	...	...	56,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	...	...	...	83,000
MISCELLANEOUS—				
Government Account	...	...	...	2,63,600
TOTAL ...	48,92,513	61,05,491	63,47,600	8,08,71,792
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	9,95,434 (with next item)	7,80,000 (with next item)	12,70,000 (with next item)	6,64,000
Loans to District and other Local Fund Committees				16,000
Loans to landholders and other notabilities	2,40,781	2,49,000	2,49,000	2,37,000
Advances to Cultivators	17,91,891	14,39,000	15,00,000	25,00,000
Advances under Special Laws	9,047	11,000	11,000	10,000
United Provinces Encumbered Estates Act Bonds	...	...	...	60,000
Miscellaneous Loans and Advances ...	37,115	43,000	3,18,000	2,14,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	...	...	...	2,40,000
Advances for purchase of motor cars ...	...	...	...	2,00,000
Advances for purchase of other conveyances...	...	...	...	8,000
Passage advances	...	...	...	2,300
Other advances	...	...	...	...
TOTAL ...	30,74,268	25,22,000	33,48,000	41,51,300
TOTAL RECEIPTS ...	13,72,96,081	15,72,66,752	14,92,65,300	23,53,76,316
OPENING BALANCE ...	67,21,074	55,10,377	92,28,030	* 75,12,361
GRAND TOTAL ...	14,40,17,155	16,27,77,129	15,84,93,330	24,28,88,677

* Including Rs 55 [illegible]

Disbursements	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	13,00,83,310	14,79,59,677	14,07,76,906	14,50,09,626
BROUGHT FORWARD ...	15,54,833	21,21,600	82,80,700	7,19,82,995
OTHER ACCOUNTS—				
Subventions from Central Road Fund ...	13,87,782	18,02,409	18,59,000	13,29,370
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas ...	1,71,631	...	7,66,000	4,50,000
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education	...	...	...	38,222
Deposit account of the grant made by the Indian Central Cotton Committee ...	1,803	...	...	...
Deposit account of grant made by the Imperial Council of Agricultural Research ...	1,68,650	1,34,049	1,54,363	1,34,441
Deposit account of grants from the Central Government for the development of hand-loom industry	27,902	1,12,500	1,12,500	1,23,000
Deposit account of grants from Sugar Excise Fund	1,68,588	2,85,014	2,81,500	3,36,324
Central Cotton Committee Research Fund ...	...	...	...	14,000
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	...	...	...	27,83,000
Permanent Advances	...	...	...	5,000
SUSPENSE—				
Suspense Account...	...	...	...	53,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	...	...	...	85,000
MISCELLANEOUS—				
Government Account	...	...	...	4,26,800
TOTAL ...	34,81,189	44,55,572	1,14,54,063	7,77,62,052
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	4,40,000	16,16,974	15,17,000	16,85,000
Loans to District and other Local Fund Committees	70,000	1,20,000	30,000	3,15,000
Loans to landholders and other notabilities...	...	...	...	...
Advances to Cultivators	7,03,591	26,60,000	24,50,000	21,00,000
Advances under Special Laws ...	600	...	...	...
United Provinces Encumbered Estates Act Bonds	...	...	...	1,00,00,000
Miscellaneous Loans and Advances ...	10,435	4,54,000	2,53,000	8,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	...	...	...	1,70,000
Advances for purchase of motor cars ...	...	...	...	2,25,000
Advances for purchase of other conveyances ...	...	...	...	10,000
Passage advances	...	...	...	4,000
Other advances	...	...	...	1,500
TOTAL ...	12,24,626	48,50,974	42,50,000	1,45,18,500
TOTAL DISBURSEMENTS ...	13,47,89,125	15,72,66,223	15,64,80,969	23,72,90,178
CLOSING BALANCE ...	92,28,030	55,10,906	20,12,361	55,98,499
GRAND TOTAL ...	14,40,17,155	16,27,77,129	15,84,93,330	24,28,88,677

DISTRIBUTION

OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces for the year 1937-38

HEADS OF EXPENDITURE	Budget and supplementary grants, 1936–37 Voted Rs.	Non-voted Rs.	Budget estimate, 1937-38 Voted Rs.	Non-voted Rs.	Total of Budgets 1936-37 Rs.	1937-38 Rs.
DIRECT DEMANDS ON THE REVENUE—						
5—Salt	...	...	...	...	...	...
7—Land Revenue ...	85,46,115	2,09,133	87,25,521	1,90,743	87,55,248	89,16,264
8—Provincial Excise ...	11,75,845	20,100	11,70,207	21,100	11,95,945	11,91,307
9—Stamps	2,72,600	...	2,85,714	...	2,72,600	2,85,714
10—Forest	22,51,278	5,73,000	22,75,600	6,32,000	28,24,278	29,07,600
Forest capital outlay met from revenue ...	31,000	...	...	...	31,000	...
11—Registration ...	4,77,658	...	4,69,579	...	4,77,658	4,69,579
12—Charges on account of Motor Vehicles Taxation Act ...	...	...	10,00,000	...	...	10,00,000
13—Other Taxes and Duties	...	...	10,000	...	...	10,000
RAILWAY REVENUE ACCOUNT—						
15—State Railways—Interest on Debt ...	...	6,971	...	6,700	6,971	6,700
15-C—Subsidized Companies	1,050	...	...	...	1,050	...
IRRIGATION REVENUE ACCOUNT—						
XVII—Irrigation—Working expenses	96,63,639	9,81,300	94,76,678	9,48,950	1,06,44,939	1,04,25,628
17—Interest on Irrigation Works for which capital accounts are kept	...	1,10,05,108	...	1,12,45,597	1,10,05,108	1,12,45,597
18—Other revenue expenditure financed from ordinary revenues ...	80,500	—1,35,800	1,48,367	6,870	—55,300	1,55,237
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—						
19—Construction of Irrigation Works—						
B—(1) Financed from ordinary revenues / B—(2) Ditto ditto ...	—9,350	200	26,800	...	— 9,150	26,800
Carried over ...	2,24,90,335	1,26,60,012	2,35,88,466	1,30,51,960	3,51,50,347	3,66,40,426

	Budget and supplementary grants, 1936-37		Budget estimate, 1937-38		Total of Budgets	
	Voted	Non-voted	Voted	Non-voted	1936-37	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	2,24,90,335	1,26,60,012	2,35,88,466	1,30,51,960	3,51,50,347	3,66,40,426
DEBT SERVICES—						
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	35,670	29,39,944	...	4,99,412	29,75,614	4,99,412
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(i) SINKING FUND ...	...	19,00,000	...	21,55,084	19,00,000	21,55,084
(ii) PAYMENTS TO THE CENTRAL GOVERNMENT ...	...	20,08,360	...	31,32,318	20,08,360	31,32,318
CIVIL ADMINISTRATION—						
25—GENERAL ADMINISTRATION ...	1,19,86,900	26,04,456	1,14,92,989	32,53,531	1,45,91,356	1,47,46,520
27—ADMINISTRATION OF JUSTICE ...	63,13,618	11,06,360	51,51,759	19,89,698	74,19,978	71,41,457
28—JAILS AND CONVICT SETTLEMENTS ...	29,69,544	1,49,854	29,11,080	1,77,604	31,19,398	30,88,684
29—POLICE ...	1,55,42,325	10,78,524	1,53,80,786	13,80,058	1,66,20,849	1,67,60,844
36—SCIENTIFIC DEPARTMENTS	24,371	...	26,600	...	24,371	26,600
37—EDUCATION ...	2,05,96,235	1,72,300	2,05,24,626	2,28,482	2,07,68,535	2,07,53,108
38—MEDICAL ...	30,58,730	3,39,443	31,00,624	4,32,810	33,98,173	35,33,434
39—PUBLIC HEALTH ...	22,42,468	48,300	23,37,919	44,570	22,90,768	23,82,489
40—AGRICULTURE ...	25,73,547	1,48,572	37,36,874	1,76,332	27,22,119	39,13,206
41—VETERINARY ...	4,48,412	19,554	4,50,448	22,954	4,67,966	4,73,402
42—CO-OPERATIVE CREDIT ...	5,45,222	16,876	5,83,117	17,722	5,62,098	6,00,839
43—INDUSTRIES... ...	15,78,918	36,067	17,80,857	32,900	16,14,985	18,13,757
44—AVIATION	4,000	...	4,000	...	4,000	4,000
47—MISCELLANEOUS DEPARTMENTS ...	83,283	400	92,585	350	83,683	92,935
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—						
50—CIVIL WORKS—						
(a) PROVINCIAL EXPENDITURE ...	48,60,270	2,34,440	51,35,896	4,27,963	50,94,710	55,63,859
(b) IMPROVEMENT OF COMMUNICATIONS FROM ROAD DEVELOPMENT ACCOUNT	18,02,409	...	12,99,560	29,810	18,02,409	13,29,370
MISCELLANEOUS—						
54—FAMINE RELIEF—						
A—FAMINE RELIEF ...	1,11,500	...	61,560	...	1,11,500	61,560
B—TRANSFERS TO FAMINE RELIEF FUND ...	...	...	...	2,65,000	...	2,65,000
CARRIED OVER ...	9,72,67,757	2,54,63,462	9,76,59,746	2,73,18,558	12,27,31,219	12,49,78,304

	Budget and supplementary grants, 1936-37		Budget estimate, 1937-38		Total of Budgets	
	Voted	Non-voted	Voted	Non-voted	1936-37	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	9,72,67,757	2,54,63,462	9,76,59,746	2,73,18,558	12,27,31,219	12,49,78,304
55—SUPERANNUATION ALLOWANCES AND PENSIONS ...	65,77,550	7,76,700	69,14,836	31,07,796	73,54,250	1,00,22,632
56—STATIONERY AND PRINTING	11,57,383	13,650	11,97,756	17,650	11,71,033	12,15,406
57—MISCELLANEOUS CHARGES ...	12,22,573	...	8,81,039	...	12,22,573	8,81,039
63—EXTRAORDINARY CHARGES	14,500	9,500	3,000	...	24,000	3,000
EXPENDITURE IN ENGLAND—						
SECRETARY OF STATE ...	36,960	1,81,280	...	...	2,18,240	...
HIGH COMMISSIONER ...	5,20,080	34,19,720	...	...	39,39,800	...
TOTAL EXPENDITURE MET FROM REVENUE ...	10,67,96,803	2,98,64,312	10,66,56,377	3,04,44,004	13,66,61,115	13,71,00,381
DEBT AND DEPOSIT HEADS—						
CAPITAL ACCOUNTS NOT MET FROM REVENUE—						
68—CONSTRUCTION OF IRRIGATION WORKS	75,00,273	1,61,000	53,83,985	1,32,900	76,61,273	55,16,885
68—CAPITAL OUTLAY ON HYDRO-ELECTRIC WORKS ...	89,46,757	27,900	38,49,820	30,000	89,74,657	38,79,820
81—CIVIL WORKS NOT MET FROM REVENUE ...	6,47,290	37,010	18,12,403	20,847	6,84,300	18,33,250
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS ...	11,75,000	—3,50,000	9,60,000	—4,03,300	8,25,000	5,56,700
85—PAYMENTS TO RETRENCHED PERSONNEL	—5,600	—5,500	—18,000	—5,500	—11,100	—23,500
CARRIED OVER ...	1,82,63,720	—1,29,590	1,19,88,208	—2,25,053	1,81,34,130	1,17,63,155

	Budget and supplementary grants, 1936-37		Budget estimate, 1937-38		Total of Budgets	
	Voted	Non-voted	Voted	Non-voted	1936-37	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	1,82,63,720	—1,29,590	1,19,88,208	—2,25,053	1,81,34,130	1,17,63,155
N—PUBLIC DEBT—						
A—RUPEE DEBT—						
PERMANENT DEBT DISCHARGED—						
(i) 3 PER CENT. UNITED PROVINCES LOAN, 1961—66 ...	...	...	...	2,63,600	...	2,63,600
(ii) 6 PER CENT. UNITED PROVINCES DEVELOPMENT LOAN...	...	25,000	...	25,000	25,000	25,000
P—DEPOSITS AND ADVANCES—						
DEPOSITS NOT BEARING INTEREST—						
(A) SINKING FUNDS—						
SINKING FUND INVESTMENT ACCOUNT	...	19,00,100	...	19,00,081	19,00,100	19,00,081
(B) RESERVE FUNDS—						
TRANSFERS FROM FAMINE RELIEF FUND	...	75,000	...	95,000	75,000	95,000
ADVANCES NOT BEARING INTEREST—						
ADVANCES REPAYABLE—						
CIVIL ADVANCES	...	...	5,22,000	...	...	5,22,000
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT...	48,50,974	...	1,45,18,500	...	48,50,974	1,45,18,500
TOTAL, DEBT AND DEPOSIT HEADS	2,31,14,694	18,70,510	2,70,28,708	20,58,628	2,49,85,204	2,90,87,336
TOTAL DISBURSEMENTS	12,99,11,497	3,17,34,822	13,36,85,085	3,25,02,632	16,16,46,319	16,61,87,717

Statement showing receipts and charges in England

No. of grant	Major Head	Budget and supplementary grants	Revised estimate	Amount included in Budget, 1937-38		
		Total 1936-37*	Total 1936-37*	Voted	Non-voted	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
1	7—LAND REVENUE	16,280	37,920	6,800	20,560	27,360
2	8—PROVINCIAL EXCISE	...	...	6,400	...	6,400
4	10—FOREST	1,06,520	1,12,680	...	1,16,000	1,16,000
8	18—IRRIGATION, ETC.	1,70,320	1,81,680	20,960	1,60,080	1,81,040
9	25—GENERAL ADMINISTRATION ...	5,84,040	6,97,920	1,07,880	6,01,360	7,09,240
10	27—ADMINISTRATION OF JUSTICE ...	1,64,320	2,03,400	3,360	1,70,200	1,73,560
11	28—JAILS AND CONVICT SETTLEMENTS	15,400	3,680	1,920	7,800	9,720
12	29—POLICE	3,22,680	3,16,920	6,760	3,29,920	3,36,680
14	37—EDUCATION	65,320	70,480	16,680	60,000	76,680
15	38—MEDICAL	1,28,080	1,29,080	39,520	99,360	1,38,880
16	39—PUBLIC HEALTH	17,560	34,600	23,440	16,120	39,560
17	40—AGRICULTURE	30,400 (17 and 18)	31,840 (17 and 18)	...	34,920	34,920
18	41—VETERINARY			..	14,800	14,800
20	43—INDUSTRIES	33,800	8,000	25,840	8,000	33,840
22	47—MISCELLANEOUS DEPARTMENTS	...	...	4,800	..	4,800
25	50—CIVIL WORKS	58,120	61,440	...	40,600	40,600
28	55—SUPERANNUATION ALLOWANCES AND PENSIONS	24,39,880	24,23,840	3,00,000	22,70,000	25,70,000
29	56—STATIONERY AND PRINTING ...	4,000	4,000	60,240	4,000	64,240
30	57—MISCELLANEOUS CHARGES ...	80	80	80	...	80
31	63—EXTRAORDINARY CHARGES ...	1,240	1,240	...	...	...
34	83—PAYMENT OF COMMUTED VALUE OF PENSIONS	...	...	50,000	45,000	95,000
	LOSS OR GAIN BY EXCHANGE ..	...	—22,377	...	...	...
	GRAND TOTAL ...	41,58,040	42,96,423	6,74,680	39,98,720	46,73,400

RECEIPTS

	XLV—STATIONERY AND PRINTING ...					400

* In addition to these amounts provided under the old grant for "Expenditure in England" further sums were provided under various demands for the purchase of stores in England and for payment of the commuted value of pensions in England.

MEMORANDUM OF THE FINANCE SECRETARY ON THE BUDGET ESTIMATES OF THE UNITED PROVINCES GOVERNMENT FOR THE YEAR 1937-38.

THE budget literature supplied this year to honourable members consists only of three volumes : **Introductory.**

Volume I—Hon'ble Premier's budget speech.

Volume II—Memorandum on the budget.

Volume III—Grants and Detailed Estimates.

The usual historical survey of the finances of the province from 1920-21 has been omitted. The peculiar circumstances of the year, in which the budget has been finalized so late and presented so soon after finalization, left no time for the inclusion of more recent information. In next year's budget literature this feature will be resumed with suitable modifications.

2. The budget statements will be found printed at pages 4 to 19. **Budget abstract.**

The budget estimates consist of two parts, viz: the revenue budget which sets out the revenue receipts of the year and the expenditure therefrom and so gives a clear picture of the working of the year, and the debt and deposit estimates which relate to receipts and disbursements of other than a purely revenue nature.

Statement I exhibits the revenue budget in brief and indicates clearly the revenue balance. In the same way Statement II gives the debt and deposit estimates in brief, and shows the total receipts and disbursements under both revenue and debt and deposit heads. From this can be seen the net result of all transactions in the year. The opening balance of the previous year is added and the closing balance struck. Statements A and B show the revenue receipts and expenditure by all major heads, while Statement C shows all debt and deposit transactions in detail.

Actuals of 1935-36

3. The following statement summarizes the position : **Summary.**

	Original budget	Budget as modified by Supplementary Estimates	Revised	Actuals
	(In thousands of rupees)			
Opening balance	70,35,	70,35,	67,21,	67,21,
Revenue heads—				
Receipts	11,73,70,	11,76,13,	11,79,30,	11,88,14,
Charges	12,04,09,	12,07,76,	11,83,94,	11,70,81,
Balance	—30,39,	—31,63,	—4,64,	+17,33,
Capital expenditure	80,77,	1,01,14,	96,56,	97,11,
Receipts from loans	1,21,93,	1,43,54,	1,11,85,	1,05,15,
Other debt and deposit heads.—				
Receipts	56,57,	59,00,	59,56,	79,67,
Disbursements	82,67,	85,11,	82,31,	79,97,
Balance	—26,10,	—26,11,	—22,75,	—30,
Net result of all transactions in the year.	—15,33,	—15,34,	—12,10,	+25,07,
Closing balance	55,02,	55,01,	55,11,	92,28,

Opening balance.

4. It will be seen that the year 1934-35 closed with a provincial balance 3,14, lower than was expected when the budget for 1935-36 was presented.

Revenue balance.

5. The most important part of the budget is that which deals with revenue transactions, for although this contains certain items of non-recurring receipts and expenditure each year, it indicates whether the province is living within its means.

One of the features of recent times is the spread of the hire-purchase system. That may suit the individual but, generally speaking, such a system is dangerous for Governments except in the case of productive enterprises. Raising loans to be subsequently amortized by sinking funds or repaid by equated instalments is of this nature. For productive works, the net receipts from which will liquidate the loans within a reasonable period, borrowing is justified and in fact is sound finance and administration, but to raise loans for unproductive purposes is unsound unless revenue surpluses can definitely be foreseen in future years *and* the need for the expenditure is well nigh imperative. Revenue deficits fall within the unproductive category, and if they are allowed to recur continually they have eventually to be consolidated into a long-term loan which still further aggravates the revenue position by increasing interest obligations.

We hear of new theories that it is broader and more far-seeing finance not to attempt to avoid a revenue deficit in any particular year but to aim at making revenue receipts equal revenue expenditure over a longer period of years. This may sound attractive but it is obviously a dangerous theory for a government whose sources of revenue are limited and inelastic because of the poverty of the people or for other reasons. Borrowing to finance non-productive expenditure, including revenue deficits, is bound to damage the credit of a government and increase the rates at which they can borrow in the open market. The ultimate result would be that money could only be raised for important and desirable projects at rates which would render the projects unproductive, though they would have been productive if the necessary capital could have been raised at more moderate rates.

In this connexion it is significant to note that the credit of those governments throughout the world who balance their revenue budget yearly stands highest today.

One of the circumstances from which the finances of this province are suffering today is the accumulated revenue deficits of the past 16 years which amounted to some 4 crores which have been consolidated into loans on which equated instalments of interest and capital have now to be discharged each year from revenue.

6. It will be seen that the budget for 1935-36 as presented anticipated a revenue deficit of 30,39, which increased to 31,63, as the result of supplementary estimates presented during the year. The revised, however, put the probable deficit at 4,64, and actually no deficit occurred at all but a surplus of 17,33,. This happy ending was the net result of an improvement of 14,44, over the original budget estimate of receipts and less expenditure by 33,28,.

Part of the improvement was anticipated in the Revised.

The main cause of this improvement was the favourable monsoon; not only were crops good and so land revenue receipts realized in good time with few remissions on account of calamities, but the distribution of rainfall was such that irrigation receipts were exceptionally high.

7. The chief variations from the budget estimates of receipts were: **Revenue receipts.**

Land Revenue		+ 7,30,
Irrigation—		
Gross receipts	+16,88,	
Working expenses	—4,00,	
Net receipts	+20,88,	+20,88,
Excise		+ 8,67,
Forest		+ 2,51,
Stamps		—20,45,
Registration		— 1,03,
Central Road Development Account		— 3,98,
Superannuation		— 1,19,

The fall in working expenses under Irrigation was cheifly the effect of speeding up the construction of capital works with the result that capital relieved revenue of a larger share of establishment charges than was expected.

The increase under Excise was due to the restoration of the auction system for opium and drugs shops and the more favourable agricultural year.

The improvement under Forest was the effect of better auction results than were expected.

The large fall under Stamps and smaller fall under Registration were due to the effects of the recent Debt Legislation.

The fall under Central Road Development Fund is due to less work financed from that Fund being completed than was anticipated. This loss is counterbalanced by less expenditure on the other side of the revenue budget.

The fall under Superannuation occurred because an anticipated cerdit of a lakh from the Central Government for the pensions of certain officers of the Irrigation Branch who served in that department before April 1, 1921, was not received within the financial year.

8. Practically every major head of expenditure showed a saving from the budget grant, which was in part due to expenditure being restricted as far as possible for the sake of economy. Particular mention may be made of the following savings. **Revenue expenditure.**

Interest on Irrigation Works (—3,63,) due to the fact that the rates of interest on certain loans taken from the Government of India in the years 1925-26, 1929-30 and 1931-32 were reduced because of the Government of India's conversion operations.

Administration of Justice (—4,70,). Two lakhs of this represents the provision made for special courts to deal with Encumbered Estates Act cases which was not eventually used.

Education (—4,84,) under various heads, the normal lapse in so large a budget.

Central Road Development Account (—3,98,) to which reference has been made in paragraph 7 above.

Capital expenditure.

9. The capital expenditure provided for the original budget was augmented by supplementary estimates totalling 20,37, in order to speed the completion of the Western Grid and to expedite the State Tube-wells project. Ultimately somewhat less work was completed on these during the year than had been expected.

Loan receipts.

10. The original budget estimate of loan receipts from the Provincial Loans Fund allowed for a revenue deficit of 30,39,. This did not materialize, so the amount of loan taken in the year was reduced on this account, though it had to be augmented to some extent to provide for the new capital expenditure.

Other and debt deposit receipts.

11. The improvement in the other debt and deposit head receipts was mainly due to a rural development grant of 15 lakhs from the Government of India and the receipts (4 lakhs) from the United Provinces Motor Taxation Act neither of which was anticipated in the original budget nor in the Revised.

Other debt and deposit disbursements.

12. The fall in the other debt and deposit disbursement heads was mainly due to the fact that less by 3,98, was spent from the Road Development Fund, as already mentioned.

Total net transactions and closing balance.

13. Thus the net result of all transactions of the year showed a betterness of 40,40, over the original budget estimates, and since the opening balance proved 3,14, worse than expected the closing balance was 37,26, better than the original forecast.

The capital expenditure incurred was 16,34, more than originally budgeted for but 16,78, less had to be borrowed than expected.

The year 1935-36 was in many ways an exceptionally fortunate one for the province. The closing balance was 92,28, of which 55,18, represented the balance in the Famine Relief Fund, the minimum of which is 55 lakhs. Out of the remaining 37,10, all save 3,71, represented the unspent balances of earmarked funds. The state of the earmarked balances is set out in Annexure I.

Revised of 1936-37

Summary.

14. The following statement summarizes the position :

	Original budget	Budget as revised by Supplementary Estimates	Revised
	(In thousands of rupees)		
Opening balance	55,11,	55,10,	92,28,
Revenue heads—			
Receipts	11,81,42,	11,83,50,	11,91,68,
Charges	12,44,56,	12,60,16,	12,28,68,
Balanace	—63,14,	—76,66,	—37,00,
Capital expenditure	1,46,46,	1,81,34,	1,47,14,
Receipts from loans	2,33,08,	3,02,89,	2,04,02,

	Original budget	Budget as revised by Supplementary Estimates	Revised
	(*In thousands of rupees*)		
Other Debt and Deposit heads—			
Receipts	82,77,	86,28,	96,95,
Disbursements	1,06,24,	1,31,16,	1,88,99,
Balance	—23,47,	—44,88,	—92,04,
Net result of all transactions of the year	+1,	+1,	—72,16,
Closing balance	55,12,	55,11,	20,12,

15. In the Revised the opening balance is the actual figure which was known when the Revised was prepared. It was 37,17, better than anticipated when the original budget was prepared. **Opening balance**

This opening balance included 55 lakhs in the Famine Relief Fund.

16. The original budget anticipated a revenue deficit of 63,14, which was increased later in the year by supplementary estimates to 76,66,. The Revised, however, anticipates a revenue deficit of only 37,00, due to an increase in revenue receipts of 10,26, and a decrease in revenue expenditure of 15,88,. **Revenue balance.**

17. The chief variations anticipated in the Revised from the budget estimates of revenue receipts are as follows :— **Revenue receipts.**

Land Revenue		—13,51,
Excise		+10,00,
Stamps		—1,50,
Irrigation—		
Gross receipts	+8,41,	
Working expenses	—74,	
Net	+9,15,	+9,15,
Public Health		+1,35,
Stationery and Printing		+1,53,

The anticipated fall under Land Revenue is on account of the extensive damage by floods to the *kharif* crops which necessitated larger remissions and suspensions than usual and slowed down the rate of revenue collections.

The increase under Excise is due to the re-introduction of the auction system for opium and drugs shops which yielded well.

The fall under Stamps by reason of the recent Debt Legislation continued into the year and the Revised put the receipts from normal sources at 155½ lakhs. A fortunate windfall of 6½ lakhs came in the latter half of the year representing the balance of this province's share in the receipts from unified stamps of the lower denominations for the last four years prior to the introduction of separate revenue and postage stamps. Allowing for this the Revised has been placed at 162 lakhs

which is still $1\frac{1}{2}$ lakhs below the original budget estimate. The enhanced duties imposed from May 1, 1936, failed to yield the expected increase because of the falling off in money and mortgage suits and execution of mortgage deeds since the Debt Legislation.

The trend of actual Irrigation receipts enabled the revised net estimate to be raised by 9,15,.

The increase under Public Health is due to the abnormally large sales of quinine owing to the malaria epidemic which followed the floods.

Receipts under Printing and Stationery are expected to be 1,53, higher owing to the large number of notices printed in connexion with cases under the Encumbered Estates Act and the increased sales of the *Gazette*, Rent-Rate Reports of Settlement and Revision operations and other publications.

The remaining variations call for no comment.

Revenue expenditure.

18. Although the supplementary estimates raised the budget grants for revenue expenditure by 15,60, the Revised anticipates that expenditure will be 15,88, lower than originally budgeted for. Of this 6,40, was occasioned by the fact that the deficit loan it was expected would have to be taken to balance the provincial accounts on March 31, 1936, proved unnecessary, so no repayment had to be made to the Government of India on this account.

The main variations which account for the rest of the improvement are :

Interest on Irrigation Works	—1,60,
Interest on ordinary debt	—3,44,
General Administratin	—2,46,
Administration of Justice	—4,04,
Jails	—1,49,
Police	—2,00,
Education	—1,84,
Stationery and Printing	+1,33,
Miscellaneous charges	+2,82,

The decrease under Interest on Irrigation works is due to the benefit of the Government of India's conversion operations being passed on.

Under Interest on ordinary debt the decrease is due in part to the above-mentioned conversion operations, but also to the fact that no deficit loan was taken on March 31, 1936, and because instead of borrowing for capital expenditure from the Government of India at $3\frac{1}{4}$ per cent. per annum and taking part of the loan on April 1, 1936, and the rest on October 1, 1936, (the normal procedure) a provincial loan was successfully floated in the open market through the Reserve Bank of India on September 15, 1936, at 3 per cent. per annum.

Savings to the extent of 2 lakhs out of the 4,04, under Justice resulted because the provision of 2 lakhs for special courts in connexion with the Encumbered Estates Act cases was not likely to be utilized. The remainder under this head represents normal savings.

The increase under Stationery and Printing is due to heavy expenditure on Encumbered Estates Act publications, Settlement and Revision of land revenue reports and electoral rolls and the greatly increased demand for stationery as the result of increased activities in various departments.

The increase under Miscellaneous charges is the result of writing off a further 4 lakhs of *taqavi* dues which had become irrecoverable on account of the slump in prices.

The other variations call for no special comment.

19. The capital expenditure provided for in the original budget was augmented by 34,88, by supplementary estimates in order to expedite the completion of the Western Grid and State Tube-wells scheme. **Capital expenditure.**

The Revised, however, estimates the capital outlay lower by 34, 20, than the augmented provision. Owing to non-delivery of machinery from England, due to the rearmament policy, the expenditure on the Grid and Tube-wells is estimated to have been 25,00, less than provided for.

A decrease of 4,96, is expected under Civil Works owing to the fact that work on the Council House extension and on the Road Programme was seriously delayed by the protracted monsoon.

A fall of 4,27, is expected under Commuted value of pensions based on the trend of actuals.

The write-back to revenue of part of the past payments to retrenched personnel, which were originally debited to capital, is expected to be 3, less.

20. The original budget estimated the loan receipts at 2,33,08, composed as follows: **Loan receipts.**

For capital expenditure	1,70,32,
For deficit loan	62,76,
	2,33,08,

The effect of the supplementary estimates during the year for fresh revenue and capital expenditure and debt head disbursements for loans to cultivators and municipalities was to increase the estimate of loan funds that would be required to 3,02,89,.

From the trend of expenditure and the fact that the opening balance was some 37 lakhs higher than had been expected it became evident by the time the Revised was prepared that the loan of 2,04,02, that was raised in the open market would suffice for ways and means purposes. The Revised therefore was put at this figure.

21. The improvement in the Revised for receipts under the other debt and deposit heads by 14,18, is mainly due to the following variations: **Other debt and deposit receipts.**

No receipts from revenue for the deficit loan expected on March 31, 1936, which did not materialize (—6,40,).

Receipts from the United Provinces Motor Taxation Act which were not included in the original estimates (+9,50,).

An increase of 11,65, in the Revised under Loans by the Local Government on account of certain advance repayments from local bodies and anticipated recoveries of *taqavi* and fertilizer advances, and house repairing advances made to those whose houses collapsed in the heavy rains, which were distributed during the course of the year on a larger scale than was expected.

The other minor variations need no comment.

Other debt and deposit disbursements.

22. The large increase of 82,75, in the Revised estimate for other debt and deposit head disbursements is due to the following.

In accordance with the provisions of the United Provinces Famine Relief Fund Act, 1936, the balance of roughly 55 lakhs in the Fund, which was formerly kept in the balances of the Government of India and on which they paid the province interest, was withdrawn and invested in Government of India securities.

For the remaining increase of 27,75, the following are mainly responsible :

Expenditure from the United Provinces Road Fund (+7,35,) and from the Government of India's Rural Development Grant (+7, 66,) for neither of which any estimate was made in the original budget.

Under Loans and Advances by the Local Government +17,01,, due to increased *taqavi* advances on account of the floods in the *kharif* and damage by hail to the *rabi*, for advances for fertilizers in the tube-wells areas and for rebuilding and repairing houses which collapsed in the heavy rains.

As no deficit loan was taken on March 31, 1936, a decrease of 6,40, in debt head disbursements occurred, reducing the estimates to this extent.

The other variations are trivial.

Total net transactions and closing balance.

23. The net result of all transactions of the year is estimated to be –72,16, of which 55,00, represents the investment of the Famine Relief Fund moneys which are now kept outside the balances.

On the whole then the working of the year is expected to finish better by 32,45, than the budget foreshadowed, the capital expenditure is expected to be much about the amount forecasted and 29 lakhs less has been borrowed than was anticipated.

The year was not favourable from an agricultural point of view, the monsoon was unequal in incidence with drought in parts and heavy floods elsewhere, and the *rabi* was in certain areas badly damaged by hail.

As the opening balance proved 37,17, higher than originally expected the closing balance is expected to be 20,12, excluding the 55 lakhs in the Famine Relief Fund. This is better by 20 lakhs than the budget expected.

24. This balance of 20,12, consists entirely of earmarked funds. In fact Annexure I to this part of the memorandum will show that it is expected that Government will have made temporary use of these balances for ways and means purposes to the extent of 15,16, since the balances of the earmarked funds are expected to total 35,28, as on March 31, 1937.

This temporary use of the unspent balances of earmarked funds is perfectly legitimate, but the balances will be required later on and cannot be finally spent for any other purposes.

Budget Estimates of 1937-38

25. Before coming to the budget figures it is necessary to digress for a while to explain some of the far-reaching changes in the financial relationship between the Central Government and the provinces that have been brought about by the introduction of Provincial Autonomy. **Changes due to Autonomy.**

26. Until the close of the financial year 1936–37 only one Government account was maintained in India and that was the Government of India account, the accounts of the provinces being kept within that account. All cash in treasuries belonged to the Central Government and there was only one bank account kept with the Reserve Bank by the Government of India, the latter being concerned with all ways and means operations in connexion therewith. **Separation of balances.**

An essential feature of Provincial Autonomy is that each province should have its own separate account, own the cash in the treasuries within its borders and maintain its own account with the Reserve Bank.

It thus became necessary to separate the balances of provincial governments from the former joint account, each province assuming full liabilities in respect of certain deposits of a purely provincial nature hitherto held and controlled by the Government of India.

There are two classes of these balances. The first consists of the old provincial closing balance as at the closing of accounts on March 31, 1937. Credit has been given to this Government with the Reserve Bank for this, based on the March Preliminary figures. The amount will finally be adjusted when the accounts for 1936–37 are closed, about the middle of September.

The other class consists of the items shown in Annexure II to this part of the Memorandum. They all pertain to this province.

The largest item is the balance in the various provident funds of government servants serving in connexion with this province. In future this Government will be responsible for all transactions in connexion therewith. Receipts from subscribers will be credited to this provincial deposit head and withdrawals will be met from this head. Since receipts at present exceed disbursements, the provincial balances will benefit accordingly, the benefit in the budget year being estimated at 12,11. This Government, however, will become liable

for the payment of interest on these deposits. The interest this year is estimated at 11,06, and is debited to the revenue budget under "22—Interest on debt and other obligations" and is credited to the provident fund deposit head.

Other large items are Civil Deposits and Deposits of local funds. In respect of these Government merely acts as a banker.

The small item under Special Loans represents certain deposits made with the Government of India in the past, the interest on which is spent on charity in this province. The details are given in paragraphs 12 and 13 of the note on the Non-voted appropriation for Interest on debt and other obligations in Part II of this Memorandum.

All the above items will represent liabilities in respect of capital when transferred to this province.

The remaining items 5 to 6 of Annexure II represent amounts which are ultimately repayable to Government, consequently they will become assets and have to be deducted from the liabilities which are transferred in order to arrive at the amount due to this Government from the balances.

The main item consists of interest-bearing advances made to government servants for the purchase of houses and conveyances and for passage advances. In future the Provincial Government will be responsible for such advances. The other advances represent interest-free advances, mostly permanent advances sanctioned to government officials for Government purposes, such as seed and fertilizer advances and the like.

The net amount which it is estimated that the Government of India should pay to this Government on account of the decentralization of these balances, is 4,19,81,.

Instead of handing over this sum to the province the following arrangement was adopted as part of the Niemeyer financial settlement.

A sum of 55 lakhs was passed on to the province in the shape of cash in the provincial treasuries and credit at the Reserve Bank. Of this 25 lakhs represents the minimum cash required in the provincial treasuries and sub-treasuries to enable them to carry on Government transactions from day to day. The balance of 30 lakhs represents the minimum credit which the province has to maintain with the Reserve Bank. It is calculated that the interest on this sum will just repay the Reserve Bank for the work which they and their Agents, the Imperial Bank of India, perform for this Government within this province and at Calcutta where our bank account and balance are kept. If the provincial credit balance is likely to fall below this limit *previous* steps have to be taken to restore the minimum balance by taking short ways and means advances, sale of Treasury bills or raising a longer-term loan. After deducting this 55 lakhs there remains 3,64,81, available for repaying the outstanding amount of past loans taken from the Government of India.

The transference of these obligations to the province accounts for the new heads of account that will be found in the debt and deposit section of the budget estimates.

Consolidation of outstanding debt to Government of India.

27. A further feature of the Niemeyer settlement is that the balance of the borrowings from the Government of India outstanding on March 31, 1937, after reduction by the amount of the decentralized balances available for repayment, will be consolidated into one debt to be repaid by half-yearly equated instalments over a period of 45 years. The rate of interest on this debt is to be the average rate of interest on the balances of the debts outstanding rounded down to the next lower ¼ per cent. per annum to allow for the benefit of certain conversions of the Government of India's own loans in the near future. The amount of the debt of this province to be so consolidated is estimated to be 25,82 lakhs on which interest will, in accordance with the above-mentioned arrangement, be charged at 4 per cent. per annum. The half-yearly equated instalments are estimated to be 62,09, which will be paid on August 7 and February 7 each year (fixed as far as possible to suit the provincial ways and means position).

The net result on the revenue budget of the province occasioned by these changes, including the interest payable on certain deposits, is estimated to be a relief of 17,52, a year. The increase in this relief over that forecasted in paragraph 7 of Appendix III to the Niemeyer Report (there shown as 12,70 lakhs) is due to the fact that for various reasons the consolidated rate of interest will be 4 per cent. per annum and not 4¼ per cent. as then estimated.

Subvention.

28. Another important feature of the Niemeyer settlement was the grant to this province of a subvention of 25 lakhs a year for five years commencing from the budget year.

Whether this was an adequate measure of relief is a debatable point and this province no doubt views the matter from a different angle from the Government of India and the other provinces. The fact that this subvention will cease after five years is an important point to be borne in mind when considering the revenue balance of the province. But for this the revenue deficit in the budget year would have been 25 lakhs greater and when contemplating new items of recurring expenditure in the next few years the point has constantly to be remembered.

Share of Income-tax receipts.

29. It may happen that before then the province will begin to receive a share in the proceeds of income-tax. This will depend partly on how railway finances progress and partly on the increase in income-tax receipts. The Niemeyer settlement has ordained that for the first five years of Autonomy the Centre shall retain out of the 50 per cent. allotted to the provinces sufficient to bring their receipts from income-tax and the railways up to 13 crores. During these five years unless railways make some contribution to Central revenues or the yield from income-tax increases the provinces will get nothing from income-tax. As soon as the railways contribute to Central revenues or income-tax receipts increase materially the provinces will begin to get something. The settlement enables the Governor General, if necessary by reason

of the condition of Central finances, to delay matters for a further maximum period of five years, after which the provinces must begin to receive at least one-fifth of their share rising to their full share in the fifteenth year from now.

It is to be hoped, however, that substantial receipts will begin within the next five or six years, otherwise, as explained above, a gap of 25 lakhs will appear in the revenue budget five years from now.

The ultimate share of this province in the 50 per cent. of income-tax receipts to be distributed between the provinces is 15 per cent. which as income-tax receipts stand today would yield about 90 lakhs a year.

Future borrowings.

30. The next striking change due to the inception of Autonomy is that in future the provinces will have to secure all loan money from the open market by floating loans through the Reserve Bank. This is not novel to this province, as Government have floated three such loans in the past, but in future it will not be possible to select the alternative of borrowing from the Government of India, as their Provincial Loans Fund was closed on March 31, 1937.

It will, therefore, be realized how essential it now is for Provincial Governments to maintain their credit in the open market at the highest possible level to ensure that they obtain the most favourable terms for their loans. On this will depend whether or no large and desirable schemes involving capital outlay can be proceeded with. If the credit of the province declines it will have an undesirable re-action on the market price of existing loans and force up the rates to be offered for new loans. The result would be that many otherwise desirable schemes could not be taken up in view of the prohibitive cost of borrowing. Reference has already been made to this in paragraph 5 above in connexion with the revenue balance.

Reserve Bank and ways and means.

31. The Reserve Bank of India are the Government's bankers and copies of the agreement which has this year been entered into with them were laid on the tables of honourable members at the last session.

As already mentioned, this Government are under agreement to maintain a minimum balance of 30 lakhs with the Reserve Bank and one of the new duties which has been transferred to the Finance Department of this province is the ways and means work of watching this Government's balance with the Reserve Bank from day to day and to take in advance the steps necessary to maintain that balance, or on the other hand to invest in Treasury Bills of other Governments, including the Government of India, any surpluses that may appear for sufficiently long periods to render investment possible. In the budget year, as part of the Niemeyer settlement, the Government of India are providing for ways and means to the provinces when the provincial balance at the Reserve Bank falls below 30 lakhs on account of a pure revenue deficit. This arrangement will cease from next year when the provinces will have to finance all ways and means deficits.

32. One of the most important changes is in respect of the charges met in England. Hitherto this expenditure, disbursed by the Secretary of State and the High Commissioner, appeared under a separate demand for grant. From the budget year, in order that the general form of accounts may be assimilated more closely with the Appropriation Accounts, the old demand has been omitted and the provision is shown under the respective subject grants. A statement has been provided at page 27 of this memorandum which shows last year's consolidated grant as distributed over the various departmental budgets in the Appropriation Accounts, side by side with the estimates included this year in the various Indian grants. **Changes in major heads of account.** **English expenditure.**

33. A minor change is that the provision for Veterinary and Co-operative Departments has been taken out from the Agriculture Department's budget. Each of these now constitutes a major head and a separate demand for grants. **Agriculture, Veterinary and Co-operative.**

34. The changes under the debt and deposit heads have already been referred to in paragraph 26 above. **Debt and deposit heads.**

35. Under various sections of the Government of India Act, 1935, certain expenditure is charged on the revenues of the province and is not submitted to the vote of the Legislature. In this year's estimates such expenditure has been shown as "non-voted" as in the past. From next year this expenditure will be shown as "charged." A statement showing the distribution of the expenditure estimates between "voted" and "charged" or "non-voted" will be found at pages 21–26 of this memorandum. **Charged expenditure.**

36. Since the date of the elections precluded the formation of the first Ministry under Provincial Autonomy before March last, it was evident that the new Government could not prepare their budget for 1937–38 and submit it to the Legislature at the usual time and some arrangement had to be made to provide the new Government with the requisite funds for carrying on during the early months of this financial year. **Grants on account for the first six months.**

Section 5(1) of the Government of India (Commencement and Transitory Provisions) Order, 1936, provided for this contingency by empowering His Excellency the Governor in his discretion to authorize such expenditure between April 1 and the date on which the new Legislature passed the budget for the whole year or September 30, 1937, whichever is earlier. His Excellency the Governor decided to make provision in these grants on account for the requisite funds for the six months, April 1 to September 30. Copies of the grants so authenticated have been sent to all honourable members and laid on the table of the Assembly during the last session.

The amounts so authorized will merge into the budget provision for the whole year when passed by the Legislature and authenticated by His Excellency the Governor. The budget estimates now presented cover the whole of the year 1937–38.

Summary.

37. The budget estimates for 1937-38 may be summarized as follows :

	Budget as modified by upplementary Estimates	Revised estimates, 1936-37	Budget estimates, 1937-38
	(In thousands of rupees)		
Opening balance	55,10,	92,28,	75,12,
Revenue heads			
Receipts	11,83,50,	11,91,68,	12,54,07,
Charges	12,60,16,	12,28,68,	12,66,75,
Balance	—76,66,	—37,00,	—12,68,
Capital expenditure	1,81,34,	1,47,14,	1,17,63,
Receipts from loans	3,02,89,	2,04,02,	2,00,00,
Other debt and deposit heads			
Receipts	86,28,	96,95,	8,99,69,
Disbursements	1,31,16,	1,88,99,	9,88,52,
Balance	—44,88,	—92,04,	—88,83,
Net result of all transactions of the year	+1,	—72,16,	—19,14,
Closing balance	55,11,	20,12,	55,98,

Opening balance.

38. The estimated opening balance is 55 lakhs higher than the closing balance shown in the Revised. This increase represents the cash in treasuries and sub-treasuries and credit at the Reserve Bank passed on at the close of accounts on March 31, 1937, to the province out of their decentralized balances as explained in paragraph 26 above.

Revenue receipts.

39. The estimate of revenue receipts shows an increase of 62,39, over the Revised for last year. The principal variations are mentioned below :

VII. Land Revenue—The estimate is 34,26, higher than the Revised for 1936-37. This is mainly because for various reasons the arrears outstanding on March 31, 1937, were expected to be some 19 lakhs more than the normal figure of 20 lakhs. There is a corresponding fall of 19 lakhs in the Revised and an increase of the same amount in the budget estimates, which is expected to be realized in the budget year, making a total difference of +38 lakhs. Further it is expected that an increase of 7½ lakhs will occur from the *kharif* kist of the new *jamas* to be imposed from July 1 of the budget year as the result of settlement and revision operations. This improvement of 45½ lakhs, is, however, reduced mainly because the estimate for remissions has been increased by 8 lakhs (making 15 lakhs) in view of the damage to the *rabi* by hail. The remaining decrease is the result of several minor changes.

VIII. Provincial Excise—A decrease of $3\frac{1}{2}$ lakhs occurs here, owing to the fact that excise shops fetched lower prices at auction than in the previous bumper year.

IX. Stamps—There is a reduction of nearly 9 lakhs from the Revised. Of this $6\frac{1}{2}$ lakhs represents the non-recurring receipt from the Government of India for unified stamps last year, referred to in paragraph 17 above. The rest is due to the continued decline in stamp revenue as the result of the Debt Legislation. The decline still persists.

X. Forest—The estimate is up by just over 2 lakhs due to rising prices which were reflected in the auction results.

XI. Registration—There is an increase of some thing over a lakh here, due to the anticipated extra yield from the enhancement of certain fees and the imposition of certain new fees.

XII. Receipts under Motor Vehicles Taxation Act—This is an unreal increase being due to a change in accounting procedure. Formerly the proceeds of this tax were credited direct to the deposit section of the accounts. Under the new Constitution the Auditor General held that these receipts must come into the revenue section of the budget and be voted to the deposit section. The estimated receipts, therefore, are now shown under this new head and a corresponding amount appears under the new service head 12—Charges on account of Motor Vehicles Taxation Act. This accounts for an increase of 10 lakhs under both revenue receipts and expenditure, but it leaves the revenue balance unaffected.

XIII. Other taxes and duties—Under this head is shown the estimated receipts in the budget year from a new tax it is proposed to impose on Entertainments and Betting.

XVII. Irrigation.—The gross receipts show a decline of roughly 5 lakhs due to the prolonged monsoon last year and timely rains in the cold weather. Working expenses are expected to be down by nearly $1\frac{1}{2}$ lakhs as the result of economies to be effected. The details will be found in Part II of this memorandum. The net result is a worseness of $3\frac{3}{4}$ lakhs under Irrigation.

XX. Interest—Receipts are expected to be higher by a little over a lakh owing to the recent larger advances by the Local Government.

XXIII. Police—Of the increase of $3\frac{3}{4}$ lakhs under this head, one lakh is due to a change in accounting procedure in respect of the General Police Fund. Hitherto the Fund was kept outside the Government account and receipts and disbursements were credited and debited direct to the Fund. Since these receipts now fall within the definition of " revenues of the province " the Auditor General has ruled that they must come into the revenue receipts under this head and be voted under the corresponding service head 29—Police to the Fund in the deposit section of the accounts. The remaining increase of $2\frac{3}{4}$

lakhs represents the amount it is expected will be received from the Railway Board due to the decision of the Government of India that the Railway Board will from the budget year pay to the provincial Government the cost of "order" police employed on both State and Company-managed lines.

XXIX. Agriculture—Of the increase of some 1¾ lakhs under this head 1 lakh is due to a change in accounting procedure in respect of the grants received from the Imperial Council of Agricultural Research. Hitherto they were shown as deduct entries under expenditure, but from the budget year they will be credited to revenue receipts. The bulk of the rest of the increase is due to more expenditure being incurred from the Sugar Excise Fund from which a corresponding receipt is booked here.

XXXII. Industries—The increase of a lakh under this head is due to increased receipts anticipated from commercial operations. It is set off by extra provision under the expenditure side.

XXXIX Civil Works—(b) Transfer from Central Road Development Account—The estimate shows a decline of 5 lakhs from the Revised due to the fact that 13 lakhs is all that will remain in the Account including this year's contribution from the Government of India. The further requirements this year for the Road Development Programme work are being met from borrowed funds.

XLV—Stationery and Printing—The estimate is 1⅓ lakhs above the Revised owing to the receipts from the Encumbered Estates Act publications and increased sales of the *Gazette* and settlement and revision of land revenue publications.

XLIX—Grants-in-aid from Central Government—This 25 lakhs represents the subvention which will be received from the Government of India under the Niemeyer Settlement.

To sum up, 12 lakhs of the increase is unreal being the result of accounting changes. The real increase is about 22 lakhs or, omitting the Road Development Fund estimate, which is set off by a corresponding reduction on the expenditure side, the betterness is 27 lakhs which is more than explained by the subvention (25 lakhs) and the new tax (3 lakhs). Old permanent revenues therefore show no change from the Revised of last year.

Revenue charges. 40. The total revenue charges show an increase of 6,59, over the budget estimates for 1936–37 as modified by supplementary grants and of 38,07, over the Revised.

41. It is usual to compare budget estimates of receipts with the Revised estimated receipts of the previous year as the latter afford the latest indication of the trend of receipts. But it is customary always to compare budget estimates of expenditure with the sanctioned budget estimates of the previous year as modified by supplementary grants voted during the year, mainly for two reasons. Firstly, sanctioned expenditure has to be repeated in the budget year's estimates

even if the department fails for any reason to spend the full amount in the previous year unless it is definitely known that the reduction in expenditure will continue in the budget year, since sanction to expenditure can neither be given nor taken away merely by inclusion or exclusion from the budget estimates. Secondly, the Revised estimates are merely a forecast of probable expenditure framed by the Finance department on the basis of actuals reported for seven or eight months' expenditure and Finance department are not generally in a position to know the detailed reasons for the variations in the Revised estimates from the sanctioned budget estimates, nor does the Finance department's forecast restrict in any way the administrative department's power to spend up to the limit of sanctioned expenditure.

42. The principal variations in the estimated revenue charges of the budget year from the sanctioned estimates of last year as modified by supplementary grants will be found in Part II of this memorandum where they are explained in detail.

43. *Land Revenue*—The increase of 1½ lakhs under this head is due mainly to an increased provision for settlement operations which are extending to other districts.

Forest—The increase of 83, is due to the inclusion of English expenditure (1,16,) and of Forest capital outlay met from revenue (31,) which has this year been included under the main head. But for these accounting changes the estimate would have shown a reduction of 64, due to various economies.

Motor Vehicles Taxation Act (10 lakhs)—This increase has been explained in paragraph 39 above. It is due to a change in accounting.

Other Taxes and Duties (10,).—This lump sum has been provided to cover the cost of administering the new Entertainment and Betting Taxation Act.

Interest on Irrigation Works—The increase of 2,40, is the result of increased capital expenditure last year.

Irrigation Revenue Account. 18—Other revenue expenditure financed from ordinary revenues—The increase of 1½ lakhs is due to the inclusion of English expenditure.

Interest on debt and other obligations—The large decrease of nearly 25 lakhs under this head is the result of a decrease of interest payable on loans taken from the Government of India (—43 lakhs) partly countered by increased provision for interest on last year's loan for a full year instead of for half a year and on the new loan and Encumbered Estates Act bonds that are expected to be issued this year and on Provident Fund deposits.

The reduction in the estimate for interest payment to the Government of India is due to—

(*a*) no loan being taken from the Government of India in 1936–37,

(*b*) 365 lakhs of the old debt being liquidated by the available decentralized balances,

(*c*) the remaining debt being consolidated at 4 per cent. per annum which is nearly a $\frac{1}{4}$ per cent. less than the average rate of interest on the loan outstanding, and

(*d*) the equated instalments being repaid half-yearly on August 7 and February 7 instead of in one sum at the end of the year.

Appropriation for reduction or avoidance of debt

(i) *Sinking Fund*—The extra provision of 2,55, is due to the fact that under the terms of the prospectus of last year's loan a provision of $1\frac{1}{4}$ per cent. of the face-value of the loan has to be set aside each year from revenue for the purchase of bonds should their market value fall below par.

(ii) *Payments to the Central Government*—Numerous changes have led to the increase of 11,24, over the budget estimate for 1936-37. Had it not been that the figure for last year included 6,70, as repayment of the expected deficit loan to be taken on March 31, 1936, the increase in the present estimate would have appeared as 17,94,. The details of the changes are given in Part II of this memorandum under the note on the Non-voted appropriation for reduction or avoidance of debt. Here it will suffice to say that last year that part of the capital repayment which was on account of money borrowed in the past for re-lending to local bodies or as *taqavi* was debited to the debt head part of the budget. Since the balance of the loans to the Government of India has now been consolidated into one loan the whole of the capital repayment towards the consolidated loan will be met from the revenue part of the budget partly from Superannuation (in respect of the amount debited to that revenue head), partly from any surplus in the Famine Relief Fund and the remainder under the present head. Until 1935-36 the irregular procedure was followed of debiting the debt section with the whole of the repayment provided the receipts under Loans and Advances by the Provincial Government equalled or were in excess of the fresh advances provided for under that head. If the receipts fell short of the new advances only the deficiency was debited to the revenue section. The Auditor General discovered this and put a stop to it.

General administration—The numerous variations which have resulted in a net increase of 1,55, have been fully explained in Part II of this memorandum in the note on the grant concerned. Allowing for the change in accounting procedure whereby the English expenditure is now included in the grant, there is a real decrease of 4,29,. This is mainly due to the omission of last year's provision for the elections (7,51,) and reductions effected this year as a measure of economy, countered by increases occasioned by the new Constitution (4,06,).

The estimates would have been higher but for the lower salaries which have been accepted by the Honourable Ministers.

Administration of Justice—The estimates are lower by 2,79, but allowing for the English expenditure the real decrease is 4,43,. The bulk of this occurs under Civil and Sessions Courts as the result of

reductions in the provision for special courts in connexion with Encumbered Estates Act cases and for other temporary courts, and as the result of the abolition of the courts of certain munsifs in Oudh.

Police—The estimate includes 3,37, for charges in England and 1,33, for transfer to the General Police Fund. Allowing for these accounting changes there is a real decrease under this grant of 3,30,. Of this 1,40, represents savings that are expected to accrue from economies resulting from various schemes of re-organization now in hand. From this saving 40, have been provided under 50—Civil Works, for minor works which are required before some of the re-organization schemes can be put into effect. The balance of the reduction is mainly the result of the steps Government are taking to reduce expenditure on travelling allowance.

Agriculture—The increase in this estimate amounting to 11,91, is chiefly due to a new item of 10 lakhs for rural development, an extra provision of 25, for more stud bulls and of 31, for intensive agricultural development on the Mat Branch of the Upper Ganges Canal.

Industries—The increase of about 2 lakhs is due to a new provision of a lakh for grants to assist young men to start new industrial and other undertakings, and for various smaller schemes.

Civil Works—(*a*) *Provincial expenditure*—The estimate is up by 4,69,. Of this 1,60, represents provision for minor works for other departments transferred this year to the charge of the Public Works Department, and 1,39, an increase in the maintenance grant for repairs to roads which have suffered as the result of the past heavy cuts in this grant. The rest is the result of increase in the provision for certain *thanas*, a *tahsil*, etc., in course of construction.

(*b*) *Central Road Development Account*—The decline under this head has already been explained under the receipt head.

Famine Relief—B—Transfers to Famine Relief Fund—The provision here represents the amount by which the total in the Fund on March 31, 1937, fell short of the minimum of 55 lakhs. This was due to the depreciation of the securities held in the Fund. The amount has to be made good from revenue this year.

Superannuation—Apart from the inclusion of the English expenditure the real increase is only 60, and is due to the fact that the peak of this expenditure has not yet been reached.

Miscellaneous charges—The decline of 3,42, is due to the lower estimate by 4,63, of the amount required for writing off arrears of *taqavi* which have become irrecoverable due to the slump in prices. The *taqavi* position has now been thoroughly examined in all districts of the Province and adequate remissions have been made in capital as well as interest to allow for the slump. The *taqavi* remaining should, therefore, be realized with only the normal allowance for items which become irrecoverable. This fall is partly set off by increases elsewhere including 32, for a survey of all Muslim Waqfs in the Province. This is a legal obligation imposed by the United Provinces Muslim Waqfs Act, 1936, but the cost will eventually be recovered from the *mutawallis* of the waqfs. Provision of 50, has been made to meet the

charges in connexion with two committees of inquiry which Government intend to set up shortly to consider changes in the rent and revenue laws of the Province and the problem of rural indebtedness.

Expenditure in England—As already explained, this has been included under the various Indian grants in the budget estimates. From page 27 of this memorandum it will be seen that an increase of 5,15, occurs in the total estimate over the 1936–37 budget estimates as amended by supplementary grants. The increase is due to the fact that superannuation charges have not yet reached the peak, provision made for commutation of part of some of the pensions drawn in England and extra requirements for leave salary for those who are expected to be on leave out of India during the year. Leave salaries drawn in England naturally fluctuate according to the leave salaries of those who are actually on leave out of India.

To sum up, about 12 lakhs of the estimate of revenue charges is due to accounting changes. Allowing for this the budget estimates show a decline of some 5½ lakhs from the budget estimates of the previous year as amended by supplementaries.

New items of expenditure.

44. The revenue expenditure estimates include a total provision of nearly 17 lakhs for items of new expenditure. A list of these new items will be found at the beginning of Part II of this Memorandum. Roughly 13½ lakhs of this is non-recurring and the remaining 3½ lakhs is recurring. They involve future annual recurring expenditure of 5½ lakhs.

Comparison of budget estimates of revenue expenditure with actuals of 1935-36.

45. At this stage it may be of interest to compare the budget estimates of revenue expenditure (12,66,75,) with the actuals of 1935–36 (11,70,81,).

There is an apparent increase of 95,94,. Of this 2,42, is due to the changes in accounting procedure in connexion with the Indian Council of Agricultural Research grants and the General Police Fund, which reduces the excess to 93,52,.

After eliminating the effect of including English expenditure in the subject grants for the first time in the budget year the increase is distributed as follows :

Land Revenue	15,10,
Motor Vehicles Taxation and other taxes and duties	10,10,
Interest on Irrigation debt	8,24,
Sinking Funds	7,55,
Payments to the Central Government ..	31,00,
General Administration	2,88,
Education	4,75,
Medical	1,54,
Agriculture	14,30,
Industries	6,00,
Civil Works charged to revenue	6,47,
Contribution to Famine Relief Fund	2,65,
Superannuation	3,43,
Small amounts under various heads	5,46,
Total	1,19,47,
Deduct—reduction in interest payments to the Government of India	25,95,
Net increase	93,52,

The increase under Land Revenue is due to the provision for survey, settlement and revision operations which have been re-opened since 1935-36.

The increase under Motor Vehicles and other taxation represents the 10 lakhs proceeds of the Motor Taxation Act, which came into force after 1935-36, which has to be voted from the revenue budget into the U. P. Road Fund. This is an unreal increase. Also 10, for the costs of administering the proposed new Entertainments and Betting Tax Act.

The increase under Interest on Irrigation Works is the result of increased capital outlay on the Hydro-Electric Grid and State tube-wells.

Under Sinking Funds 5 lakhs is due to the fact that in accordance with the terms of the 1944 loan prospectus the amount set aside from revenue has to be increased from 14 lakhs to 19 lakhs as from 1936-37. The remaining 2,55, represents $1\frac{1}{4}$ per cent. of the face-value of the 1961 loan (floated last year) which under the terms of the prospectus has to be set aside from revenue each year commencing from the budget year.

The large increase of 31 lakhs under Repayments to the Government of India for past loans is the result of abandoning the irregular procedure followed up till 1936-35 of debiting to the revenue section only the excess, if any, of the disbursements over receipts under Loans and Advances by the Local Government.

Under General Administration the increase is due to 4 lakhs of new recurring expenditure that has been occasioned by the inception of Provincial Autonomy (*see* paragraph 2 of the note on the General Administration Grant in Part II of this Memorandum) partly set off by the result of economies.

The increase under Education represents the normal growth of expenditure chiefly on grants to aided institutions.

The increase under Medical is on account of new items introduced in the last two years.

Under Agriculture 10 lakhs of the increase is the new extra non-recurring grant for rural development and the remaining 4,30, is the result of other new items included in the last two years.

The increase under Industries is similarly the result of various new items.

Of the increase under Civil Works charged to revenue, nearly 2 lakhs is due to the transfer of minor works from the charge of departments to the Public Works Department in accordance with a recommendation of the Public Accounts Committee. Most of this is countered by reductions in the various departmental budget estimates. Part of the remainder is for new original works such as the construction of new *thanas*, *tahsils*, etc. and the rest represents part restoration of past heavy lump cuts made in the provision for maintenance of roads and buildings which were rapidly deteriorating as the result of inadequate funds being provided.

The contribution to the Famine Relief Fund is an unusual item, caused by the depreciation of the Government of India securities held in the Fund. The balance, under the law, has to be made up to 55 lakhs by a contribution from revenue.

The increase under Superannuation represents the normal growth in this expenditure which has not yet reached its peak.

The minor smaller variations aggregating 5,46, call for no special comment.

The above increases are substantially reduced by the smaller charges on interest repayable to the Government of India in respect of past loans. Full reasons for this will be found in paragraph 43 above.

Revenue balance.

46. The estimates disclose a revenue deficit of 12,68,. Since new expenditure to the extent of 16,93, has been provided for it means that but for this circumstance there would have been a revenue surplus of 4,25,.

This position may be compared with the revenue balances in the budgets presented for the previous five years :

Year	Revenue balance as presented Lakhs
1932-33	—68
1933-34	+3
1934-35	—5
1935-36	—17
1936-37	—74
Average ..	—32

Capital expenditure.

47. The estimates for capital expenditure total 1,17,63, which is 63,71, less than in the previous year's budget as amended by supplementary grants, due to the fact that work on the Hydro-Electric Grid and State tube-wells is drawing to a close, and a reduction in the estimates for commuted value of pensions based on probable requirements, countered to some extent by a rise under Civil Works not met from revenue owing to part of the expenditure on the Road Development Programme having to be met from borrowed funds since the balance in the Road Development Fund will be exhausted. This part of provincial borrowings will be amortized from future contributions from the Central Road Fund (Petrol Fund).

Loan receipts.

48. Of the 2 crores shown in the estimates under this head 1 crore represents the amount of bonds that are likely to be issued in the budget year. This is purely an account entry and is set off by a *per contra* debit to Loans and Advances by the Provincial Government. The remaining crore represents the anticipated receipts of the loan which is now being floated to cover part of the year's capital expenditure. It is estimated that this will suffice, the balance being covered by the provincial balances.

49. The receipts under the other debt and deposit heads have increased to 8,99,69,. The changes in the Debt and Deposit heads have already been explained in paragraph 26 above. They are so numerous that there is no point in comparing the estimates with those of last year. The bulk of the increase occurs under Provident Funds, Civil deposits, Deposits of local funds and repayments of advances of various kinds. There is an increase of 16,29, under Loans and Advances by the Provincial Government mainly due to the larger recoveries expected from cultivators to whom greater advances of *taqavi* and seed and fertilizer advances have recently been made, and for recoveries from government servants for house-building and conveyance allowances made from the Government of India's funds and now transferred to the provincial account on the separation of balances. **Other debt and deposit receipts.**

50. Here again the disbursements are swollen to 9,88,52, for the reasons referred to above. **Other debt and deposit disbursements.**

Under Permanent debt the estimates include a debit for the 3 per cent. bonds purchased for cancellation from the depreciation fund contribution of 2,55, already referred to in paragraph 43 above. Provision has also been made for redemption of unclaimed bonds to the extent of 25, of the old Development Loan. The provision of 36,54, represents the capital part of the equated instalments that will be repaid this year to the Government of India towards liquidation of the consolidated debt.

Under Famine Relief Investment account provision has been made for investing in Government of India securities the contribution from revenue designed to maintain the balance of the fund at 55 lakhs.

The only other variation calling for comment is under Loans and Advances by the Provincial Government. This includes the estimate of 1 crore, referred to in paragraph 48 above, representing the *per contra* debit on account of the expected issue of Encumbered Estates Act Bonds. Provision has also been made under this head for further advances to government servants for building houses and purchasing conveyances. The estimate for *taqavi* advances is 5,60, less than last year's estimate as modified by supplementary grants, since last year the amount of these advances was abnormal on account of the heavy monsoon and flood damage to the *kharif* and damage by hail to the *rabi*. The decline under miscellaneous loans and advances is partly due to the omission of last year's special provision for advances for rebuilding and repairing houses which were damaged by the heavy rains and partly because the advances for fertilizers provided for last year under this head will this year be met from the new permanent advance to the Director of Agriculture included under Advances repayable.

51. The balance under other debt and deposit heads would have been +11,17, but for the accounting procedure in connexion with the Encumbered Estates Act Bonds. **Balance of other debt and deposit transactions.**

52. The net result of all transactions under both Revenue and Debt and Deposit heads is thus estimated to be —19,14,. Had a loan **Total net transactions and closing balance.**

equal to the capital expenditure been floated the net result of the year's working would have been —1,51, only. As it is, 17,63, of the capital expenditure will be financed from the provincial balances.

The closing balance is thus expected to be 55,98, of which 55 lakhs represents the minimum balance in cash in treasuries and sub-treasuries and minimum credit at the Reserve Bank. The remaining 98, is more than swallowed up by the unspent balances in earmarked funds, the details of which, totalling 36,70, will be seen in Annexure I to Part I of this memorandum. From this it will be seen that the estimates contemplate using these earmarked balances to the extent of 35,72, for temporary ways and means purposes. These balances cannot, of course, be spent finally on any other purposes than those for which they are earmarked (*see* also paragraph 24 above).

It may be noted here that since this year's estimates have been finalized later than usual it has been possible to budget more closely than is normally the case. For this reason and because of the many economies taken into consideration in framing the estimates the savings to be anticipated at the close of the year will be much smaller than normal.

Outstanding loans due to the Provincial Government.

53. Annexure III to this part of the memorandum shows the balances outstanding due to this Government on account of loans and advances made in the past and likely to be made during the budget year. The total dues at the close of the budget year will be roughly 3,46 lakhs including nearly a crore of dues from indebted landlords on account of the debts Government will pay for them with Encumbered Estates Act bonds.

Outstanding loans due by the Provincial Government.

54. Annexure IV to this part of the memorandum shows the amounts of debt due to be liquidated by this Government. Including one crore of Encumbered Estates Act bonds the outstandings to the public on March 31 next are estimated to be slightly over 6,60 lakhs. The outstanding consolidated loan is expected to stand at 25,46 lakhs. The special loans, already referred to in paragraph 26, which the province has taken over from the Government of India, total about 3 lakhs and Provident Fund deposits 3,19 lakhs. The total debt liabilities on March 31, 1938, are thus expected to be 35,28 lakhs.

Assets.

55. Towards liquidation of the 1944 Loan there is the Sinking Fund which at the end of March 31, 1938, will contain securities of the face-value of 77 lakhs (present market value 80 lakhs). Under the terms of the prospectus of that loan contributions have to be made each year to the Sinking Fund from revenue so that by 1944 the Fund will be sufficient to liquidate the whole amount of 2,56 lakhs.

Corresponding to the irrigation debt there are the valuable and remunerative canals, State tube-wells and hydro-electric grid.

The assets to cover the unproductive debt are the various buildings, roads, etc. which have been built from them. It is not possible to measure these in terms of rupees nor all the other existing valuable properties of Government both movable and immovable.

Against the loans taken for re-lending there are the assets totalling 3,46 lakhs referred to in the previous paragraph.

Lastly, outside the provincial balances Government will hold securities of the Government of India worth 55 lakhs in the Famine Relief Fund.

A. C. TURNER,

Finance Secretary to Government,

United Provinces.

LUCKNOW :

August 27, 1937.

ANNEXURE I

Statement showing the earmarked balances under different heads

[In thousands of rupees]

Heads	Balance on		
	31st March, 1936	31st March, 1937	31st March, 1938
	Actuals	March finals	Budget
Famine Relief Fund	55,18,	—12,	—15,
Government Press Depreciation Fund ..	1,55,	1,55,	1,67,
Irrigation Depreciation Reserve Fund ..	..	4,54,	8,83,
United Provinces Road Fund (U. P. Motor Taxation Act)	3,72,	11,54,	14,04,
Central Road Development Account ..	10,63,	1,55,	—17,
Grants from Imperial Council of Agricultural Research	17,	—1,	—21,
Central Cotton Committee Research Fund ..	..	..	—2,
Grants from Government of India for Handloom Industry	76,	1,62,	1,24,
Deposit account of grants from the Central Government for economic development and improvement of rural areas	13,29,	9,24,	4,70,
Grants from the Sugar Excise Fund ..	3,27,	5,37,	6,77,
Total	88,57,	35,28,	36,70,

ANNEXURE II

Statement showing the balances (March finals) on March 31, 1937, of the items decentralized on the introduction of Provincial Autonomy

[In thousands of rupees]

Heads	Liabilities	Assets
1. Special Loans	3,48,	..
2. Provident Fund Deposits	2,95,67,	..
3. Deposits of Local Funds	46,02,	..
4. Civil Deposits	90,60,	..
5. Suspense Accounts	..	17,
6. Loans to Government servants	..	10,70,
7. Advances Repayable	..	3,67,
8. Permanent Advances	..	1,42,
Total	4,35,77,	15,96,
Net Liability	4,19,81,	
Cash received at treasuries and sub-treasuries and credit at the Reserve Bank	55,00,	
Net Decentralizable Balance available for repaying outstanding provincial borrowings from the Government of India	3,64,81,	

ANNEXURE III

Statement showing the balances outstanding of Loans and Advances by the Provincial Government

[In thousands of rupees]

Heads	Balance on 31st March, 1936 (Actuals)	1936-37 (March finals)		Balance on 31st March, 1937 (March final)	1937-38 (Budget estimates)		Balance on 31st March, 1938 (Budget estimates)
		Disbursements	Receipts		Disbursements	Receipts	
1	2	3	4	5	6	7	8
1. Advances to Cultivators	38,95,	22,44,	17,24,	44,15,	21,00,	25,00,	40,15,
2. Advances under Special Laws	48,	..	9,	39,	..	10,	29,
3. Loans to Landholders and other notabilities	7,98,	..	2,47,	5,51,	..	2,37,	3,14,
4. Loans to Municipalities and Local Bodies	1,75,58,	15,89,	15,28,	1,76,19,	20,00,	6,80,	1,89,39,
5. Miscellaneous Loans and Advances	4,44,	2,14,	1,14,	5,44,	8,	2,14,	3,38,
6. U. P. Encumbered Estates Act Bonds	..	..	..	..	1,00,00,	60,	99,40,
7. Loans and Advances to Government servants	..	..	..	10,70,*	4,10,	4,50,	10,30,
Total	2,27,43,	40,47,	36,22,	2,42,38,	1,45,18,	41,51,	3,46,05,

* Balance taken over from the Government of India on the introduction of Provincial Autonomy.

ANNEXURE IV

Statement showing the total indebtedness of the Province

[In thousands of rupees]

Heads	Balance owed on 31st March, 1937 (March finals)	1937-38 (Budget estimates) To be incurred	1937-38 (Budget estimates) To be discharged	Balance on 31st March, 1938 (Budget estimates)
1	2	3	4	5
N—Public Debt				
Permanent Debt—				
(i) Loans bearing interest—				
(1) 5 per cent. U. P. Loan, 1944	2,57,89,	..	..	2,57,89,
(2) 3 per cent. U. P. Loan, 1961—66 .. .	2,04,02,	..	2,64,	2,01,38,
(3) 3 per cent. U. P. Loan, 1952	..	1,00,00,	..	1,00,00,
(4) U. P. Encumbered Estates Act Bonds	..	1,00,00,	..	1,00,00,
(5) Loans from the Central Government * ..	25,82,11,	..	36,54,	25,45,57,
(ii) Loans not bearing interest—				
United Provinces Development Loan	1,23,	..	25,	98,
O—Unfunded Debt				
Special Loans	3,48,	..	..	3,48,
Provident Fund Deposits ..	2,95,68,	49,46,	26,29,	3,18,85,
Total ..	33,44,41,	2,49,46,	65,72,	35,28,15,

*Actual balance (March final) on 31st March, 1937	29,46,92,
Net Decentralizable balance utilized in repaying the loans to the Government of India (March final)	3,64,81,
Net ..	25,82,11,

PART II

DETAILED EXPLANATION OF VARIATIONS

IN THE

DEMANDS FOR GRANTS (1937-38)

Items of new expenditure included in the budget for 1937–38

Number of grant	Head of account	Nature of item	Expenditure in 1937–38 Recurring	Expenditure in 1937–38 Non-recurring	Cost in full year Recurring	Cost in full year Non-recurring
			Rs.	Rs.	Rs.	Rs.
1	7—Land Revenue.	(1) Making permanent certain posts of superintending qanungo, etc. Provision for this item has been existing in the budget on a temporary basis. It has now only to be shown as permanent in the budget for the current year ..	..	..	..	..
		(2) Extension of the Health scheme to certain villages in the Tarai and Bhabar Government Estates	2,500	..	5,000	..
		(3) Provision of funds for anti-malarial operations in the Garhwal Bhabar Government Estates ..	250	..	250	..
		(4) Wire fencing of villages, Grant, Bhirawan and Salahpur in the Government Estates, Kheri District	..	3,804	..	..
		(5) Provision to meet the cost of amalgamation of two grass forests in the Government Estates in the Hamirpur District ..	488	..	488	..
		Total	3,238	3,804	5,738	..
			7,042		5,738	
4	10—Forest ..	(1) Non-recurring grant towards cost of magazine, *Wild Life* ..	..	600	..	..
		(2) Grant of a special pay of Rs.25 per mensem to the forest ranger in the Silviculture Division ..	300	..	300	..
		(3) Creation of a permanent post of assistant clerk in the office of the Silviculturist, United Provinces, in the scale of Rs.30—2½—55 ..	510	..	510	..
		(4) Conversion of the post of Head Clerk of Direction Division, Working Plans Circle on Rs. 160 (*plus* special pay of Rs.25 per mensem) into that of a Head Assistant in the scale of pay of Rs. 200—10—240.	90	..	180	..
			900	600	990	..
			1,500		990	

Items of new expenditure included in the budget for **1937-38—(continued)**

Number of grant	Head of accounts	Nature of item	Expenditure in 1937-38 Recurring	Expenditure in 1937-38 Non-recurring	Cost in full year Recurring	Cost in full year Non-recurring
			Rs.	Rs.	Rs.	Rs.
7	XVII—Irrigation	(1) Resident Engineer at Chandausi for three years	5,290	..	5,290	..
		(2) Creation of a permanent post of ziladar for the Sarda Canal ..	930	..	930	..
8	18—Irrigation	(3) Survey of the possibility of introducing Hydro-electric power in the hills.	..	500	..	..
			6,220	500	6,220	..
			6,720		6,220	
9	25—General Administration.	(1) Measures to suppress corruption..	..	10,000	..	..
		(2) Private Secretary to Hon'ble Premier	2,000	..	3,500	..
			2,000	10,000	3,500	..
			12,000		3,500	
12	29—Police ..	(1) Increase in the pay of sweepers attached to the Reserve Police Lines at Lucknow	216	..	216	..
		(2) Creation of a permanent post of cashier in the Cawnpore District	861	..	861	..
			1,077	..	1,077	..
			1,077		1,077	
13	36—Scientific department.	Lightning conductor at Muttra Museum	..	721	..	
			721			
14	37—Education	(1) Rural libraries	..	20,000	..	
		(2) Seva Samiti Girl Guides ..	..	1,000	..	
		(3) Extra Grants for depressed class education.	5,000	..	15,000	
			5,000	21,000	15,000	
			26,000		15,000	

Items of new expenditure included in the budget for 1937–38—(continued)

Number of grant	Head of account	Nature of item	Expenditure in 1937–38		Cost in full year	
			Recurring	Non-recurring	Recurring	Non-recurring
			Rs.	Rs.	Rs.	Rs.
15	38—Medical ..	(1) Grant-in-aid to the Lucknow University to start the Tuberculosis Hospital, Lucknow ..	11,312	..	11,312	..
		(2) Revision of the staff and improvements at the Prince of Wales Hospital, Cawnpore ..	11,796	3,190	11,796	..
		(3) Medical relief in rural areas ..	37,500	..	37,500	..
			60,608	3,190	60,608	..
			63,798		60,608	
16	39—Public Health.	(1) Building of drinking water wells in villages	35,000	..	1,00,000	..
		(2) Recurring grant of Rs.1,000 per annum to the United Provinces Sports Control Board ..	1,000	..	1,000	..
		(3) Anti-malarial Schemes ..	80,000	..	80,000	..
			1,16,000	..	1,81,000	..
			1,16,000		1,81,000	
17	40—Agriculture	(1) Grant to the Agricultural Institute, Naini	..	2,500	..	..
		(2) Purchase of stud bulls ..	25,000	..	25,000	..
		(3) Intentive Agricultural development on the Mat Branch of the Upper Ganges Canals.	23,833	7,000	*47,757	..
		(4) Grant to the United Provinces Fruit Development Board for FruitMarketing Scheme.	2,010	..	*4,500	..
		(5) Establishment of a potato Research farm in the hills.	4,600	5,000	*8,866	..
		(6) Opening of a storage godown for potato at high altitude.	400	5,000	*950	..
		(7) Extra allotment for Rural Development including the improvement of communications, water-supply and cottage Industries.	..	10,00,000	..	..
			55,843	10,19,500	87,073	..
			10,75,343		87,073	

*These amounts are required for 1938-39 and provision varies from year to year.

Items of new expenditure included in the budget for 1937–38—(continued)

Number of grant	Head of account	Nature of item	Expenditure in 1937-38		Cost of full year	
			Recurring	Non-recurring	Recurring	Non-recurring
			Rs.	Rs.	Rs.	
18	41—Veterinary	(1) Establishment of an animal husbandry department ..	12,500	..	25,000	..
		(2) An additional recurring grant of Rs.1,000 per annum to Dr. Slater of the Mission Poultry Farm, Etah	500	..	1,000	..
			13,000	..	26,000	..
			13,000		26,000	
19	42—Co-operative Credit.	(1) Organization of Co-operative societies for the production and sale of ghee and for consolidation of holdings.	12,500	..	25,000	..
		(2) Dairy schemes for cities ..	..	20,000	..	..
			12,500	20,000	25,000	..
			32,500		25,000	
20	43—Industries	(1) Development of Cottage Oil Industry	400	10,000	3,900 (in 1938-39)	..
		(2) Development of Raw Hide Industry	1,750	..	5,040	..
		(3) Appointment of a craftsman designer for the Government Arts and Crafts Emporium, Lucknow	540	..	1,080	..
		(4) Conversion of an existing post of Divisional Superintendent of Industries into that of Assistant Director (Cottage Industries) in the United Provinces Industries Service, Class II	50	..	240	..
		(5) Opening of tuitional classes for handloom textiles	10,000	..	26,000	..
		(6) Surveys of Cottage and Minor Industries	..	9,382	..	[illegible]
		(7) Establishment of a Commercial Intelligence Section ..	300	..	2,750	..
		(8) Development of *gur* industry ..	28,460	9,000	43,230	..
		(9) Development of the glass industry	4,840	..	28,000	..
		(10) Additional grant to Board of Industries	10,000	..	15,000	..

Items of new expenditure included in the budget for 1937–38—(concluded)

Number of grant	Head of account	Nature of item	Expenditure in 1937–38		Cost in full year	
			Recurring	Non-recurring	Recurring	Non-recurring
			Rs.	Rs.	Rs.	Rs.
20	43—Industries—(*concluded*).	(11) Labour welfare work ..	..	10,000	..	..
		(12) Provision for Labour Officer's Office staff.	3,000	..	6,000	..
		(13) Grants to assist young men to start new industrial and other under-takings.	..	1,00,000	..	..
		(14) Cawnpore Committee for deciding industrial disputes.	..	3,000	..	..
		(15) Improvement and devēlopment of handspun and handwoven cloth.	..	10,000	..	..
		Total ..	59,340	1,51,382	1,31,240	15,500
			2,10,722		1,46,740	
23	50—Civil Works	To carry out additions to and alterations in the Colvin Free School building in order to convert it into the Kotwali, Allahabad ..	..	28,570	..	1,10,000 (in 1938-39).
			28,570		1,10,000	
25	Ditto ..	Extra staff for minor works and technical assistance to civil departments	15,840	..	15,840	..
			15,840		15,840	
30	57—Miscellaneous charges.	(1) Rent and Revenue Committee ..	..	25,000	..	..
		(2) Committee on Rural Indebtedness	..	25,000	..	..
		(3) Cost of survey of Waqfs under the United Provinces Muslims Waqfs Act, 1936.	..	32,000	..	..
			..	82,000		..
			82,000		82,000	
		Total ..	3,51,566	13,41,267	5,59,286	1,25,500
			16,92,833		6,84,786	

GRANT No. 1

Collection and Administration of Land Revenue

The total demand amounts to 89,16, compared with 87,55, in 1936-37, showing an increase of 1,61, which is distributed as under :

(1) Charges of Administration	+3,
(2) Management of Government estates (including stone quarry charges).	+2,
(3) Survey, Settlement and Record operations	+2,01,
(4) Land Records	—74,
(5) Assignments and compensations	+3,
(6) Charges in England	+27,
(7) Works	—1,
Net increase ..	+1,61,

The principal variations under these sub-heads are explained below.

2. *Charges of Administration*—The increase of 3, is due to the following changes:

(1) +2, under general revenue charges, mainly due to higher provision, based on requirements, for temporary establishment for alluvial mahals ;

(2) +1, under collectors' office establishment (nazul), due partly to the transfer of provision for a temporary ziladar and a peon entertained in the office of the Deputy Commissioner, Rae Bareli, from the head "Works" where it was wrongly included last year, and partly to the inclusion of provision for additional staff required for management of nazul property in Bara Banki.

3. *Management of Government estates*—The detailed figures, including those of stone quarry charges, are given in the detailed estimates. The provision for each estate is as follows :—

	Grant 1936-37	Budget 1937-38
Tarai and Bhabar	5,37,	5,39,
Garhwal Bhabar	28,	28,
Kumaun Soldiers' Settlement	2,	2,
Dudhi	53,	52,
Allahabad	22,	22,
Ghazipur	6,	6,
Other minor estates	35,	36,
Total ..	6,83,	6,85,

4. The estimate in each case is based on requirements. The increase of 2, in the total cost of all government estates is made up of—

Decreases

6, under A—Collection of revenue.
4, under C—Engineering staff.
2, under F—Forest charges.

12,

Increases

4, under B—Outlay on improvements other than works.
6, under D—Works outlay under Engineering staff.
4, under E—Works outlay under ordinary staff.

14,

5. —6, under A—Collection of revenue, is made up of—

—2, under pay of establishment, due partly to lower provision for leave salary and exclusion of provision for a temporary clerk and partly to grant of pay at reduced rates to new entrants.

—2, under allowances and honoraria, due mainly to payment of less rent commission to the Rani of Singrauli from the Dudhi Estate on account of lower collection of rent in 1935-36, and

—2, under contingencies, based on requirements.

6. —4, under C—Engineering Staff. The entire decrease occurs in the estimates for the Tarai and Bhabar Estates. There is a decrease of 7, in the provision for voted officers set off by an increase of 2, under pay of establishment. Till recently there was one assistant engineer at Ramnagar and another at Haldwani both belonging to the provincial service. In the budget year one of these posts will be held by a subordinate engineering service officer. This accounts for the reduction under pay of officers (voted) and an increase under pay of establishment. A sum of 2, more has been provided under pay of officers (non-voted) due to change in personnel. The provision for contingencies is also less by 1, based on requirements.

7. —2, under F—Forest charges. There is a decrease of 1, under pay of officers (non-voted) due to change in personnel. A further decrease of 1, occurs under contingencies, based on requirements.

8. + 4, under B—Outlay on improvements other than works occurs mainly in the estimates of Tarai and Bhabar and Garhwal Bhabar estates, due to accrual of annual increments and the inclusion of provision for anti-malarial operations and for extension of Health Scheme to certain villages.

9. + 6, under D—Works outlay under Engineering staff. Here also the increase occurs under Tarai and Bhabar. A sum of 6, more has been provided for re-roofing buildings which is unavoidable. A further sum of 5, has been provided for anti-malarial works and for concrete posts for wire-fencing. The provision for irrigation works has been reduced by 5, on the basis of requirements.

+ 4, under E—Works outlay under ordinary staff. The increase is due to inclusion of provision for expenditure in connexion with wire-fencing of certain villages in the Government estates in the Kheri District.

10. *Stone quarry charges*—The nominal decrease of Rs.660 is based on requirements.

11. *Survey, Settlement and Record operations*—The total provision amounts to 15,50, compared with 13, 49, in 1936-37—an increase of 2,01,.

The provision of 15,50, is made up of—

(i) 7,25, for re-settlement of the five unfinished districts and revision of settlement in five districts in which the operations were started last year;

(ii) 82, for revision of assessment in the districts of Muttra, Bulandshahr, Muzaffarnagar, Agra, Unao and Rae Bareli which was commenced early in the budget year, but which is now being suspended. The provision represents the expenditure that will have been incurred before the operations cease ;

(iii) 4,97, for settlement operations in the districts of Kheri, Aligarh, Fyzabad and Bareilly;

(iv) 54, for survey and record operations in Shahjahanpur and Gonda ;

(v) 62, on account of the pay of Settlement Commissioner, personal assistant to the Board of Revenue and their staff;

(vi) 90, for record operations in Garhwal ;

(vii) 16, for settlement operations in Eastern and Western Dehra Dun;

(viii) 7, for survey and record operations in Jalaun Jagirs ;

(ix) 2, for quinquennial assessments in Bundelkhand; and

(x) 15, for roster operations in Benares.

Total *15,50,*

12. *Land Records*—There is a decrease of 74, under this sub-head. The estimate under "Superintendence" is practically the same as in 1936-37. There is an increase of 1, under pay of officers, due partly to accrual of increments and partly to the inclusion of provision for special pay to the assistant director. Provision for pay of establishment is less by nearly 1, due mainly to the introduction of the new rates of pay. There is also a decrease of 1, under contingencies, based on requirements.

B—*District charges*—The variations are explained below :

—1, under pay of officers, due to the appointment of an assistant director on a smaller pay;

—55, under pay of establishment. The introduction of revised scales of pay for patwaris and kanungos, abolition of certain posts of patwaris, the appointment of superintending kanungos on lower pay to replace sadar kanungos partly set off by the accrual of increments in the pay of clerks account for the net decrease of 55,;

–11, under allowances and honoraria, on the basis of past actuals and anticipated requirements.

–7, under contingencies. A decrease of 3, under contract contingencies, based on requirements ; of 15, in the provision for "patwari records" due to the fall in the price of paper and the allowance of rebate by paper mills, set off by an increase of 11, in the provision for preparation of revised pargana books, due to re-starting of settlement and record operations in several districts, have resulted in a net decrease of 7,.

13. *Compensations*—There is an increase of 3, of which 1, occurs under " Inamdars and other grantees " and the balance under " allowances to ruling chiefs and other notabilities", based on requirements.

14. *Charges in England*—Hitherto the expenditure in England under the control of the High Commissioner for India was shown under a separate grant, but from the budget year English expenditure has been provided for in the respective grants. The voted provision of 7, is for law charges in connexion with appeals from India and the non-voted provision of 20, represents sterling overseas pay.

15. *Works*—There is a decrease of 1, based on requirements.

GRANT No. 2

Provincial Excise

The budget estimate of 11,91, shows a decrease of 5, as compared with the grant for 1936-37. The decrease is the result of the following variations :

A—Superintendence	—13,
C—Distilleries	—9,
E—Charges in England	+6,
F—Works	—2,
G—Cost of opium supplied to the Provincial Excise Department	+13,
Net decrease ..	—5,

The variations are explained below :

A—Superintendence (—13,)—The decrease is made up of 10, under pay of officers, establishment and allowances due to measures of economy, and of 3, under contingencies, based on requirements.

C—Distilleries (—9,)—A sum of 6, less has been provided for expenditure on account of travelling allowance due to the measures which Government are taking to reduce such expenditure. There occur decreases of 1, under pay of establishment, and 2, under contingencies, based on requirements.

E—Charges in England (+6,)—Expenditure in England under the control of the High Commissioner for India has in the budget year been included in the respective grants instead of in a separate grant as heretofore. The provision of 6, represents leave salaries and deputation pay in England.

F—Works (—2,)—There is a decrease of 2, based on requirements, in the provision for maintenance and repairs under "Superintendence and Distilleries."

G—Cost of opium (+13,)—This increase is mainly due to the increase in the cost price of opium from Rs. 18-15 to Rs. 19-7 per seer.

GRANT No. 3

Collection and Administration of Revenue from Stamps

The total demand amounts to Rs.2,85,714 compared with Rs. 2,72,600 in 1936-37. There is thus an increase of Rs. 13,114 which is the result of the following variations :

		Rs.
(1) A—Superintendence	.. .. ..	—886
(2) B—Charges on sale of stamps	.. ..	+10,000
(3) C—Stamps supplied from Central Stores	..	+4,000
Net	..	+13,114

(1) *A—Superintendence*—The decrease of Rs. 886 is the net result of—

(*a*) replacement of one of the inspectors of stamps by an officer on lower pay (— Rs. 1,006);

(*b*) accrual of increment in the pay of the inspection clerk (+Rs. 120);

(*c*) increase in the provision for travelling allowance as the usual allotment has never sufficed in previous years and additional grants have had to be sanctioned (+Rs. 800); and

(*d*) counterbalanced by a decrease in the grant for contingencies (— Rs.800) from which head re-appropriation to travelling allowance has usually been made in past years.

(2) *B—Charges on sale of stamps*—These charges represent the discount paid on the sale of stamps and are thus dependent on the anticipated revenue from the sale of stamps. For general stamps, the same provision, viz. 70, is made. For judicial stamps the provision is estimated at 1,00, or 10, more than the amount provided in 1936-37.

(3) *C—Stamps supplied from Central Stores*—The increase in stamp duty will result in an increase in the number of stamps required and there will thus be an increase in the manufacturing cost. There will also be an increase in the manufacturing cost of special adhesive labels required for transfer deeds prescribed under the Debt Acts and for Agriculturists' bonds. The net increase of 4, under this head is composed of an increase of 5, under judicial and a decrease of 1, under non-judicial.

GRANT No. 4

Forest Department

Till 1936–37, the charges of this department appeared under two heads, one exhibiting ordinary charges and the other, expenditure of a capital nature debitable to revenue. Consequent on the Government of India's decision to discontinue the maintenance of a separate capital account for the Forest Department, the head "Capital Outlay on Forests" has been abolished. As a result, the entire charge of this department will, from the budget year, appear under one head, viz. "10—Forest."

2. The estimates for 1937–38 amount to 28,41, against 27,88, in 1936-37, showing an increase of 53, which is made up of—

(i) B—Conservancy and works	+16,
(ii) C—Establishment (voted)	+21,
Ditto (non-voted) ..	—69,
(iii) Capital outlay met from Revenue	—31,
(iv) Charges in England (non-voted)	+1,16,
Net total ..	+53,

The principal variations by sub-heads are explained in the following paragraphs.

3. *Conservancy and works*—The increase of 16, is the net result of the following variations :

(*a*) *Forest produce extracted by other agency* +4, on account of expenditure on the Sarda valley export road.

(*b*) *Payments and charges on account of collection of revenue from private forests not managed by Government* —5, due to the change in the classification of expenditure on collection of Government timber from sub-head B-4 to B-1(*a*).

(*c*) *Live-stock, stores, tools and plant* —7, mainly on account of the postponement of the replacement of elephants as a measure of economy and fewer tools, tents and furniture required to be replaced.

(*d*) *Communications and buildings*+38, due to the unavoidable replacement of, and special repairs to, certain buildings for subordinates (+7,) and the transfer to this head of provision of 31, for expenditure of a Capital nature included in 1936–37 under a separate head, now abolished (*vide* paragraph 1 above).

(*e*) *Forest organization and improvement* —15, which is the net result of—

decrease of 3, in maintenance of boundaries ; decrease of 8, in revision of working plans due mainly to the completion of expensive working plans of the East Almora and Naini Tal Divisions ; decrease of 9, on sowing and planting due to the stoppage of clear fellings in the Jaspur Range and less demand for teak seed and other works ; decrease of 2, in fire

conservancy based on requirements, and a decrease of 3, in the provision for other works, partly set off by an increase of 10, for cultural operations.

(*f*) *Miscellaneous* + 1, for experiments.

4. *Establishment*—Total charges compare as follows :

	1936-37	1937-38	*Difference*
Non-voted	4,72,	4,03,	—69,
Voted	12,44,	12,65,	+21,

(*a*) *Non-voted*—The drop of 69, under non-voted is due to—

(i) retirement of one Indian Forest Service officer ;

(ii) the decision that the pay of an Indian Forest Service officer lent to the Forest College as Director of the Rangers' Class will, from April 1937, be met by the Central Government ;

(iii) more officers expected to be on leave ; and

(iv) lower provision for travelling allowances as Government are taking steps to reduce such expenditure.

(*b*) *Voted*—The increase of 21, under voted is made up of—

(i) pay of Provincial Forest Service officers +12, mainly on account of the reversion of a Provincial Forest Service officer who was lent to the Forest Research Institute ;

(ii) pay of establishment + 10, mainly on account of provision for seven ranger candidates coming from the Dehra Dun College on April 1, 1937, and the filling up of certain posts of foresters in the Eastern circle now found necessary. There are four circles of Conservators, and each circle office has a head assistant, except the Working Plan circle. This anomaly is not justified by any difference in the importance or volume of the work and is the cause of administrative inconvenience. The head clerk in the Working Plan circle is performing all the duties of a head assistant without getting a head assistant's pay. A provision of Rs.90 has accordingly been made for the conversion of the existing post of head clerk on Rs. 160 (*plus* special pay of Rs. 25 per mensem) into that of a head assistant in the scale of Rs. 200—10—240. The estimate also includes provision (Rs.510) for a new permanent post of assistant clerk in the office of the Silviculturist, which is required to cope with research work involving maintenance of detailed records of numerous experiments, preparation of pamphlets for press, etc. Under the rules, forest rangers employed on working plan duty are entitled to a special pay of Rs. 25 per mensem. The discomforts and unpopularity attaching to the working plan work are felt equally by the forest ranger in the Silviculture Division whose duties are of an arduous nature. It is therefore proposed to allow him also the special pay of Rs. 25 per mensem. A sum of Rs.300 has accordingly been provided in the budget year on this account.

(iii) Contribution to Central Government for training of Indian Forest Service probationers and rangers +8, due to the decision of the Government of India to charge the Provincial Government fees for training candidates. During the 1935-37 course no fees were paid, but the pay of the Indian Forest

Service Officer lent to the Government of India as Director of the Rangers' Class was met by this Government. Provincial revenues benefit by this arrangement ;

(iv) Travelling allowance −10, on account of the steps which Government are taking to reduce such expenditure ;

(v) Contingencies + 1, due to increased telegram and postal charges on account of recent changes in the post office rules +2, partly set off by savings on the purchase of typewriters − 1,.

5. *Capital outlay met from revenue* (−31,)—The omission of the provision has already been explained in paragraph 3 (*d*) above.

6. *Charges in England*—Hitherto the expenditure in England under the control of the High Commissioner for India was shown under a separate grant, but from the budget year English expenditure has been provided for in the respective subject grants. Of the non-voted provision of 1,16, made in this grant, 56, represents leave salaries and deputation pay and 60, sterling overseas pay.

GRANT No. 5

REGISTRATION

The budget estimate of 4,70, is lower by 8, than the grant for 1936-37. This is the net result of the following variations :

A—Superintendence	..	..	+5,
B—District charges	..	..	—13,
	Net	..	-8,

These variations are explained by sub-heads below.

2. *A—Superintendence*—(*i*) *Pay of Officers*+5,—A provision of Rs. 7,600 was made in the last year's budget by means of a supplementary grant for the pay and special pay of the whole-time Inspector General of Registration for eight months only. In this budget provision has been made for the full year and for an increment which falls due. This results in an increase of 4,. An increase of 1, under "Inspectors" is due to the accrual of annual increments.

3. *B—District Charges*—The decrease occurs mainly under the head "Pay of establishment" on account of the entertainment of new recruits on reduced scales of pay. There is a small decrease under travelling and other allowances on account of the steps which Government are taking to curtail such expenditure.

GRANT No. 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT AND OTHER TAXES AND DUTIES

1. *Head* 12—The " United Provinces Road Fund " is constituted by a provincial tax on motor vehicles and is applied to the following objects only and in the following order :

Firstly—The payment of expenses incurred on account of the imposition and collection of the tax.

Secondly—The payment of contribution by way of compensation to such local authorities as have, by reason of the passing of the United Provinces Motor Vehicles Taxation Act, 1935, suffered a loss of revenue hitherto derived from the taxation of motor vehicles prior to the passing of the said Act.

Thirdly—The payment of grants to local authorities for the purposes of expenditure on the construction, maintenance and improvement of roads.

Fourthly—The construction, maintenance and improvement of roads.

2. The expenses under the first object particularly relate to the cost of staff employed in treasury offices to help the licensing officers, staff employed in police offices for the registration of motor vehicles and staff required to check tax evasion. Proposals in respect of the last item are at present under the consideration of Government in consultation with the Inspector General of Police. Payment of contributions under the second object is made after deducting a small percentage on account of the cost of collection, and the principles on which payment of grants under the third object will be made are under the consideration of Government. Any amount left after payment of grants to local bodies will be spent on the construction, maintenance and improvement of provincial roads.

3. The entire proceeds of the revenue are credited to the head " XII—Receipts under the Motor Vehicles Taxation Act " opened in the revenue section of the accounts. An equivalent amount is then transferred as a block grant to the deposit head " P—Deposits and Advances—Deposits not bearing interest—United Provinces Road Fund " by debit to the major head " 12—Charges on account of the Motor Vehicles Taxation Act." The actual expenditure met out of the Fund is accounted for as a direct charge against the deposit head.

4. The provision made in the budget is for—

	Rs.
(1) Payment of expenses on account of the imposition and collection of the tax—	
(*a*) Staff employed in treasuries	5,000
(*b*) Staff employed in Police offices	5,000
(*c*) Staff to check tax evasion	10,000
(2) Payment of compensation to local authorities (Municipal Boards and Cantonment Authorities)	2,25,000
(3) Grants to local authorities and expenditure on provincial roads	5,00,000
Total ..	7,45,000
Rounded to ..	7,50,000

5. The figure of Rs.10,00,000 is based on the estimated income of last year. The expenditure will, however, be limited to the amount of Rs.7,50,000.

6. *Head* 13—It is proposed to impose a small tax on amusements and betting on the lines of the Acts in force in Bengal, Bombay and the Punjab. A tax on entertainments is one of the taxes which may be imposed by a Provincial Legislature and it is considered that the expenditure which it is proposed to tax is of a kind which may legitimately be required to contribute to the public revenues. The proceeds from the tax in respect of admission to places of public entertainment and amusements and also in respect of certain forms of betting are expected to amount to Rs.3 lakhs in the current year a credit for which has been taken on the receipt side of the budget. The cost of administering this tax, it is expected, will amount to Rs.10,000 which has accordingly been provided in the estimate for the budget year under this Grant.

GRANT No. 7

IRRIGATION AND HYDEL WORKS CHARGED TO REVENUE

This grant relates to expenditure on irrigation and hydro-electric works which is met from revenue. The term "works" includes cost of extensions and improvements, charges on maintenance and repairs and on tools and plant, suspense or cost of stock and miscellaneous items. Irrigation and hydel establishment charges alone are excluded as they form the subject of a separate demand (*vide* Grant no. 8).

The expenditure appears under four heads of account : XVII-A (1) Productive, XVII-A (2) Unproductive, 18A and B and 19B. The details under each head are given in the statement attached to the grant.

2. The grant for 1936-37 amounted to 52,95, while the figure for 1937-38, is 52,23,. The following table sets out these totals by classes of expenditure :

	1936-37	1937-38
Extensions and Improvements—		
(Heads XVII and 18)—		
Irrigation	1,34,	1,24,
Hydel	20,	5,
Maintenance and repairs including provision for depreciation.		
(Heads XVII and 18)—		
Irrigation	41,65,	42,54,
Hydel	8,68,	6,69,
Works under 19B (1) and (2)—		
Irrigation	5,	5,
Suspense—		
Irrigation	11,	24,
Tools and plant—		
Irrigation	1,18,	63,
Hydel	14,	16,
Miscellaneous surveys	6,	65,
	53,41,	52,25,
Deduct—		
(1) Recoveries on revenue account ..	—26,	—2,
(2) Expenditure chargeable to 54—Famine	—20,	..
Net Total ..	52,95,	52,23,

The important variations are explained in the succeeding paragraphs.

3. *Extensions and Improvements*—(*a*) *Irrigation*—The provision in the budget year is lower by 10, due to the financial stringency.

(*b*) *Hydel*—The provision in the budget year has been reduced by 15, in view of the need for economy.

4. *Maintenance and repairs*—(*a*) *Irrigation*—The budget figure shows an increase of 89, which is explained below :—

—1,23, in the provision for maintenance and repairs of the newly constructed channels.

+ 5,36, on the State tube-wells (inclusive of the provision for depreciation), mainly due to the acceleration of the construction programme and also to energy charges payable to hydel on the increased areas to be irrigated on the tube-well system. The estimate includes 17, for contribution towards the depreciation fund and also a lump cut of 16, as a measure of economy.

—1, due to the demand for pumping water into the Ganges Canal being less in the budget year than in 1936-37.

+ 10, on the Daurala conversion scheme, due to the construction of extra wells to meet the increased demand for water.

—30, due to the demand for special repairs on the Ramganga Canal being less in the budget year than in 1936-37.

+4, on the Bijnor Canals, due to the inclusion of provision for special repairs which are necessary to the Kho Weir ;

—3,00, due to a change of procedure in accounting for the contribution for wiping off the unproductive capital expenditure on watercourses, Sarda Canal, with effect from the budget year 1937-38, under which it will be accounted for as a reduction of receipt and will not be regarded as expenditure under XVIII-A (1) Maintenance and repairs.

—7, due to the demand for repairs to the Daurala tramway being less in the budget year than in 1936-37.

(*b*) *Hydel*—There is a decrease of 1,99, which is chiefly due to provision for the operating staff having been made in the establishment budget (*vide* Grant no. 8) instead of in the Work Budget chargeable to XVII-A (1)—Maintenance and repairs.

5. *Works under* 19B (1) *and* (2)—No variations.

6. *Suspense*—There is an increase of 13, due to more stock required for the Rohilkhand Canals.

7. *Tools and Plant*—(*a*) *Irrigation*—There is a decrease of 55, due to less requirements in the budget year than in 1936-37.

(*b*) *Hydel*—There is an increase of 2, due to the capital programme of expenditure in the budget year being less than in 1936-37.

8. *Miscellaneous Surveys*—There is an increase of 59, which is due to provision having been made for (i) building a Research flume in Lucknow and housing it, (ii) tube-well borings in Fyzabad and Benares, (iii) survey of the Eastern Grid Project Irrigation Schemes, and (iv) grants-in-aid due to the transfer of the provision on account of contribution to the Central Irrigation Bureau from Grant no. 8.

9. *Deduct—Recoveries on revenue account*—A sum of 2, is expected in the budget year from sale-proceeds of tools and plant, etc.

GRANT No. 8

CHARGES ON IRRIGATION AND HYDRO-ELECTRIC ESTABLISHMENT

1. *In charge of Civil Officers*—The budget figure amounts to 42, as against 45, in 1936–37. The decrease of 3, is based on requirements.

2. *In charge of Public Works Officers*—The total provision for the budget year, as compared with 1936-37, shows an increase of 3,19, which is made up of an increase of 82, under Irrigation and 2,37, under Hydel.

The following paragraphs explain the chief variations by sub-heads.

IRRIGATION ESTABLISHMENT

Direction

3. (*a*) *Voted*—These charges exhibit a decrease of 2, as a result of the following variations:

(i) A decrease of 3, under pay of officers, as a result of the omission of provision for leave salary to two officers which was included in the 1936–37 budget and to inclusion of provision for a new temporary post of statistical officer in connexion with research work.

(ii) An increase of 5, under pay of establishment, caused partly by annual increments and partly by an additional provision for three temporary clerks required for the Development Circle Section in order to cope with the increased work.

(iii) A lower provision of 24, under allowances due to steps which are being taken by Government to reduce expenditure on travelling allowances.

(iv) An increase of about 9, under contingencies. A higher provision of 5, is needed for purchasing new typewriters and tents for Development Officers and of 4, for stationery and forms due to the development activities.

(v) A decrease of 8, under contribution to the Central Irrigation Bureau, due to the change in accounting procedure with effect from the budget year 1937–38 under which the charge will be accounted for under 18-A (2) Grants-in-aid (vide Grant no. 7) instead of under XVII-A (1) Establishment.

(*b*) *Non-voted*—The non-voted provision is 9, less than the figure for 1936-37. Of this 5, is caused by the reduction of a post of Superintending Engineer in the Development circle by combining two circles on completion of the tube-wells set off by the increase due to annual increments. A sum of 4, less has been provided for travelling allowances for the same reason as stated above. The estimate includes provision for journeys by aeroplane by the Chief Engineer.

Executive

4. (*a*) *Voted*—Voted charges rise by 28 which is distributed as under :

+23, under pay of officers.
+24, under pay of establishment.
—27, under allowances, and
+8, under contingencies.

+28,

The differences under each unit are explained below :

Pay of officers—Provision for five new appointments to the United Provinces Service of Engineers, Class II, to bring up the strength to the sanctioned cadre of 72 (12,), for eight more temporary assistant engineers to cope with the increased work due to the formation of several new sub-divisions in the Development area (10,) and for annual increments (1,) account for the excess of 23,.

Pay of establishment—The increase of 24, is made up of—

+14, under temporary overseers, due to provision for five extra overseers for holding charge of certain new sub-divisions.

+16, under permanent lower subordinates, due partly to annual increments and partly to provision for two posts of head mistries.

—9, under temporary lower subordinates, due to provision for one division in the Development area having been made for 9 months only instead of for 12 months in 1936–37.

+3, under temporary petty establishment, due to the transfer of operating staff from the work-charged establishment to the regular temporary establishment with effect from March 1, 1937.

+4, under permanent office establishment, due to provision for three permanent posts of divisional accountant to form leave reserve in the Irrigation Department.

—4, under temporary office establishment, due to the reduction of certain posts of clerks, tracers and peons.

+24, Net increase.

Allowances

The decrease of 27, is made up of —50, owing to steps which are being taken to reduce expenditure on travelling allowance, and +23, due to the creation of a new division (Chandausi) and to the addition of an extra sub-division in the Development Division (East) for a period of 6 months.

Contingencies

+8, Mainly on account of the creation of a new division referred to above (+15,) and reduction in the allotment for tour charges (—7,).

(*b*) *Non-voted*—

There occurs a decrease of 73, partly under pay of officers, due mainly to retirements and casualties and partly under "allowances" for the same reason as stated above.

Medical

5. The variations under this head are trifling and call for no comment.

Special Revenue

6. The budget figure is lower by 27, than the allotment for 1936-37 due to the changes noted below:

Pay of officers—There is an increase of 2, due to the inclusion of provision for one temporary deputy revenue officer for the Development Division (West).

Pay of establishment—The increase of 5, under this unit is made up of—

—1, due to holding in abeyance four posts of patrol and one post of peon in Bundelkhand.

+7, due to additional revenue staff required owing to the development of irrigation in the tube-well areas;

—2, under "Water Regulation", due partly to the transfer of two posts of mistries to the unit "Lower subordinates" under "Executive" and partly to holding in abeyance of five posts of *beldar* in the IV Circle.

+1, under "Temporary Plantation Staff" due to provision for two foresters and four forest guards, as a result of the extension of the plantation operations in the Upper and Lower Divisions of the Eastern Jumna Canal.

Collection charges—The budget figure shows a decrease of 32, as the result of certain economies.

Allowances—The decrease of 12, has been caused by a cut in the provision for travelling allowance, as savings are expected from steps which Government are taking to reduce expenditure on this account.

Contingencies—A provision of 10, more has been made for the additional revenue establishment.

Survey charges

7. An increase of 5, under this head is based on requirements.

HYDEL ESTABLISHMENT

8. The total budget provision for voted expenditure is 6,46, against 4,22, in 1936-37, while that for non-voted is 55, against 42,. The principal variations are explained below.

Direction

9. *Pay of officers*—The non-voted provision shows an increase of 10, due to the posting of a superintending engineer as personal assistant in place of an executive engineer in order to bring senior

officers into contact with Hydel while the present Chief Engineer is in charge. He will shortly be replaced by an executive engineer. There is a decrease of 10, under voted due to the provision of pay for the project officer having been made under "Executive" with effect from the budget year.

10. *Pay of establishment*—The variations under this head are trifling and call for no comment.

11. *Bonus*—A sum of 3, has been provided for payment of bonus to non-pensionable hydel officers.

12. *Allowances*—The decrease is small and is due to the provision for the project officer having been made under "Executive" with effect from the budget year.

13. *Contingencies*—The reason for the increase of 3, is the transfer of provision for the Hydel Engineers' staff from Executive to Direction.

Executive

14. *Pay of officers*—The voted provision shows a decrease of 20, which is made up of the following variations:

+1, due to the accrual of increments in the pay of executive engineers.

—1, due to the provision of one assistant executive engineer, having been reduced from twelve to six months.

—3, due to provision for one temporary executive engineer and one assistant engineer (Civil) for six months only against the whole year in the 1936–37 budget.

+4, due to the accrual of increments in the pay of permanent assistant engineers.

—13, under Assistant Engineers; —11, under Improvers ..; +5, under Supervisors .. } due to re-classification of temporary officers on the grid other than those borne on the cadre of the Hydel Class I Service.

—2, due to exclusion of provision for pay of two electrical apprentices provided for in 1936–37 budget.

15. *Pay of establishment*—There is an increase of 1,92, which is made up as follows:

+25, under Subordinate Electrical and Mechanical Engineering Service, due to the transfer of certain posts from "Works" to the head "Establishment."

+1, under Subordinate Engineering Service, due to annual increments.

+1,66, under operating staff, due to the transfer of provision for this staff from the Works budget to the Establishment budget as a result of the decision that the operating staff which has so far been charged to "Works" should now be brought on to the regular temporary establishment.

16. *Allowances and Contingencies*—The increase of 14, under "Allowances" and of 11, under "Contingencies" are mainly due to provision for two additional sub-divisions in the North Hydel division and also the operating staff.

Special Revenue

17. The increase of 1, under "Revenue" is due to provision of eight collecting peons in connexion with the transfer of the rural area from the licensees to the control of the Irrigation Branch.

Surveys

18. A small provision of Rs.500 has been made for the pay and other expenses of a special officer to be appointed to examine the possibilities of developing hydro-electric power in Kumaun.

Charges in England

19. These charges relating to leave salaries and deputation pay and also sterling overseas pay which were heretofore provided for in a separate grant used to be deducted from the gross establishment charges to arrive at the figures of Indian Expenditure. This procedure has now been changed and the English expenditure will, with effect from the budget year, be accounted for in the relevant subject grants. As a result, the *minus* entries disappear from this grant. This explains the increase of 20, (voted) and 2, (non-voted) under "Hydel" and that of 1, and 1,58, respectively under "Irrigation."

NON-VOTED APPROPRIATION

INTEREST ON DEBT AND OTHER OBLIGATIONS

At the outset it may be noted that the provincial debt is divided into two main categories : (1) Public Debt, (2) Unfunded Debt. The Public Debt is again sub-divided into three classes : I—Permanent Debt, II—Floating Debt, and III—Loans from the Central Government. The term Permanent Debt applies to a loan raised by the Government in the open market, which at the time when it is raised has a currency of more than twelve months. Floating Debt represents borrowings of a purely temporary nature such as treasury bills and ways and means advances from the Reserve Bank of India. Loans from the Central Government are those taken from the Provincial Loans Fund, which was financed by the Government of India. The Fund will be closed as from March 31, 1937, and the outstanding debt to the Government of India is to be consolidated for repayment in 45 years by equal half-yearly instalments. This is referred to in detail in paragraph 11. The term Unfunded Debt applies to interest-bearing obligations relating to funds deposited with the Government for different purposes. They are divided into two classes : I—Special Loans, II—State Provident Funds. They are dealt with in paragraphs 12—14.

2. *Interest on Permanent Loans—United Provinces Loan*, 1944—A loan of 2,57,89, was raised in 1932 to repay the portion of the 6 per cent. United Provinces Development Loan not covered by the assets in the sinking fund pertaining to that loan. The loan carries interest at 5 per cent. per annum payable half-yearly on April 1 and October 1. The total yearly liability on account of interest on this loan amounts to 12,90, which has been provided for in the budget.

3. *United Provinces Loan*, 1961-66—The usual procedure for the province was to borrow money for capital expenditure from the Provincial Loans Fund which was financed by the Government of India. But the latter decided not to give any long-term loan after the financial year 1935–36. For the capital expenditure during 1936-37 which had been voted by the Legislature it became necessary to provide two crores. A loan was, therefore, floated through the Reserve Bank of India, at 3 per cent. per annum issued at par and repayable on September 15, 1966, but the Government have a right to repay it at par after September 15, 1961, on giving three calendar months' notice. Interest is payable half-yearly on September 15 and March 15. The interest charges for the year would have amounted to 6,12,. It has, however, been laid down in the prospectus of the loan that for the purpose of providing funds for purchasing promissory notes for cancellation when the market price falls below the issue price the Government will set aside from the revenues in each financial year commencing from the financial year 1937–38 a sum equal to 1¼ per cent. of the total amount of the loan. The loan is at present quoted at a discount in the market and the provision of 2,55, made for the

sinking fund of the loan under the head "Reduction or Avoidance of Debt" is for purchasing bonds of the estimated face value of 2,64, for cancellation. After taking into consideration this reduction as well as the possibility of all the bond-holders not drawing interest within the financial year, a provision of 6,03, has been made for interest on the loan.

4. *Reserve Provision for service of new loans*—It is found necessary to raise a loan for the year's capital expenditure and to make some provision for interest payable during the year on the new loan. An amount of 2,03, has, therefore, been provided under this head.

5. *Interest on United Provinces Encumbered Estates Act Bonds* will be payable to creditors at the rate of $3\frac{1}{4}$ per cent. per annum on August 20 and February 20, every year. It has been calculated that the interest payable in 1937-38 on the bonds likely to be issued this year will amount to 78,.

6. *Floating Loans*—The Government of India as a concession to Provincial Governments have decided to provide free ways and means during 1937-38. They will not charge any interest on that part of the monthly overdraft which is due to revenue deficit. Interest will be charged at the rate of 2 per cent. per annum on that part of the monthly overdraft which is due to capital transactions. In these circumstances, no floating loan will be taken by this Government during the year; hence no provision has been made for interest on floating loans.

7. *Interest on expired loans—United Provinces Development Loan*—The 6 per cent. United Provinces Development Loan was discharged in 1932 but bonds of the value of 1,23, were still outstanding on March 31, 1937, for repayment. It is expected that bonds of the value of 25, will be discharged during the course of this year, past interest on which will amount to Rs.2,500.

8. *Management of Debt*—According to the terms of the agreement between the Reserve Bank and this Government the Bank are entitled to charge commission for the management of the public debt of the province at the rate of Rs.2,000 per crore per annum. A provision of 10, has been made to cover this charge.

9. *Advertisement Charges*—In order to float the new loan it was necessary to advertise it. The expenditure on this account and for miscellaneous expenditure in connexion with the flotation is estimated at 30,.

10. *Income-tax on United Provinces Development Loan*—The 6 per cent. United Provinces Development Loan was free of income-tax; so this Government have to pay income-tax to the Government of India on the interest drawn by the bond-holders. As it is expected that a sum of Rs.2,500 will be paid as interest to the bond-holders a sum of Rs.300 has been provided for payment of income-tax.

11. *Interest on loans taken from the Central Government*—The Provincial Loans Fund which was financed by the Government of India will be closed with effect from the closing accounts for 1936-37. The total of the outstanding loans taken by this Government from the Fund, including the Pre-Reform Debt, on March 31, 1937,

amounts to 29,47 lakhs. On the introduction of provincial autonomy this Government takes over the assets and liabilities in connexion with the transactions under debt and deposit heads which are of a provincial nature. The net balance of these heads on March 31, 1937, is expected to be 420 lakhs. Of this amount the Government have taken 55 lakhs in the form of cash in treasuries and sub-treasuries and credit at the Reserve Bank. The balance estimated at 365 lakhs will be utilized in part-payment of the provincial debt. The remaining debt estimated at 25,82 lakhs is to be consolidated and repaid in 45 years by equated instalments estimated at 62,09, payable half-yearly on August 7 and February 7, every year. The interest portion of the equated instalments during 1937–38 amounts to 87,64,.

12. *Interest on Unfunded Debt—Special Loans. Interest on loans from the late King of Oudh—Charity Fund*—King Nasiruddin Haider of Oudh under the terms of an agreement with the British Government, dated December 12, 1833, gave a sum of 3,00, to the British Government. This amount now forms a Fund, which vests in the Treasurer of Charitable Endowments and carries interest at the rate of 4 per cent. per annum. The interest amounting to 12, a year is utilized for charitable purposes. Since relief of the poor, charities and charitable institutions and endowments are provincial subjects under provincial autonomy the assets and liabilities of the Fund have been taken over by this Government and a provision of 12, recurring has been made in the budget for payment of interest.

13. *Interest on other Special Loans—Interest on loan from Raja Kali Shankar Ghoshal*—The Governor General in Council received from Raja Kali Shankar Ghoshal on February 23, 1826, a sum of 48, and promised to pay Rs.200 per mensem, i.e. Rs.2,400 per annum to the trustees of an asylum for the blind and destitute at Benares. The assets and liabilities pertaining to this have also been taken over by this Government. For this purpose an amount of Rs.2,400 recurring has been provided in the budget.

14. *State Provident Funds*—Provident Funds of the officers under the administrative control of this Government have also become provincial; hence interest payable on the deposits in the various provident funds will be a provincial charge. This is estimated to be 11,06,.

15. *Deduct entries*—These represent the interest charges which are debited to commercial departments and the major heads "50—Civil Works" and "55—Superannuation Allowances and Pensions." The commercial departments bear the interest charges on the capital invested in those departments.

The debit to "50—Civil Works" is in regard to the debt charges on that part of the expenditure on improvement of communications which will this year be financed from loan funds. Under a Resolution of the Government of India on the Central Road Development Fund such borrowings can be amortized from the annual grants made to Provincial Governments from the Fund.

The interest charged to "55—Superannuation Allowances and Pensions" represents the interest portion of the equated payments on account of loans taken for the purpose of commutation of pensions.

NON-VOTED APPROPRIATION

Reduction or Avoidance of Debt

The entries under sub-heads F and G relate to account adjustments and are explained in paragraphs 7 and 8. The other items are :

A—Reduction or Avoidance of Debt—	
(i) Sinking Fund for the 5 per cent. United Provinces Loan, 1944	19,00,
(ii) Sinking Fund for the 3 per cent. United Provinces Loan, 1961–66	2,55,
B—Sinking Fund Investment Account—	
5 per cent. United Provinces Loan, 1944 ..	19,00,
C—Permanent Debt Discharged—	
(i) 3 per cent. United Provinces Loan, 1961—66 ..	2,64,
(ii) United Provinces Development Loan ..	25,
E—Repayment of Loans from the Central Government ..	36,54,

2. *Items A (i) and B*—The terms of the United Provinces Loan, 1944, raised in 1932 provided that for the purpose of providing a sinking fund for the complete repayment of the loan on October 1, 1944, the Government will set aside in each financial year, from April 1, 1933, a sum of 14 lakhs in each of the first three years, of 19 lakhs in each of the next three years and in each of the last six years one-sixth of the balance of the loan (i.e. the total loan less the sums set aside in the first six years). The amounts set aside are invested in securities of the Government of India and the interest accruing on such investments is credited, as it is realized, to the revenues of the province.

3. The accounting procedure in this connexion is as follows :

The sum of 19,00, due for credit to the Sinking Fund is provided out of the general revenues of the province by debit to the head "23—Appropriation for Reduction or Avoidance of Debt—(i) Sinking Fund" and credit to the head "Sinking Fund—Appropriation for Reduction or Avoidance of Debt" under Deposit heads. The amount when invested is debited to the Deposit head "Sinking Fund—Sinking Fund Investment Account." The credit in the Sinking Fund Account is thus counterbalanced by the debit under the Sinking Fund Investment Account. The assets in the hands of the Government for repayment of the loan are the securities purchased. The entries A(i) and B are, therefore, not independent but co-related.

4. *Items A (ii) and C (i)*—In 1936 the Government raised a loan of 2,04,02, in the open market. It was laid down in the prospectus that for the purposes of providing funds for the purchase of promissory notes for cancellation whenever the market price falls below the issue price the Government will set aside from their revenues in each financial year, commencing from the year 1937-38, a sum equal to $1\frac{1}{4}$ per cent. of the total amount of the loan. Accordingly a sum of 2,55, has been provided from the revenues by debit to the head "23—Appropriation for Reduction or Avoidance of Debt—(i) Sinking Fund" and credit to the Deposit head "Sinking Fund—Appropriation for Reduction or Avoidance of Debt." Since the market price of the bonds is below par the amount of 2,55, will be used to purchase securities cancelling the debt to the extent of the face-value of the bonds so purchased. The latter figure is estimated to be 2,64,.

5. *Item C (ii)*—The 6 per cent. United Provinces Development Loan taken in 1921 was discharged in 1932. But there are still bonds of the value of 1,23, which are outstanding for repayment. A provision of 25, has therefore been made for bonds which are likely to be presented for repayment during the course of the year.

6. *Item E*—The Provincial Loans Fund which was financed by the Government of India has been closed with effect from the closing of the accounts for 1936-37. The total amount of the outstanding loans taken by this Government from the Fund, including the pre-Reform debt amounted to 29,47 lakhs on March 31, 1937. On the introduction of Provincial Autonomy the Government have taken over the assets and liabilities of the items under Debt and Deposit heads which are of a provincial nature. It is estimated that the balance of these items on March 31, 1937, amounted to about 4,20 lakhs. Of this amount, this Government took 55 lakhs in the form of cash and credit at the Reserve Bank on April 1, 1937, and the estimated balance of 3,65 lakhs will be utilized in part payment of the provincial debt to the Government of India. The remaining debt, estimated at 25,82 lakhs is to be consolidated and repaid in 45 years by equated instalments estimated at 62,09, payable half-yearly on August 7 and February 7 every year. The capital repayment portion of these instalments during 1937–38 amounts to 36,54,.

7. *F—Deduct—Debits to other heads*—"Payments of Commuted Value of Pensions" and "Payments to Retrenched Personnel" are not in the first instance met from Revenue but financed from Loan funds. The debt charges (both capital repayment and interest) on the amount spent on commutation of pensions are ultimately charged to Revenue by debit to head "55—Superannuation Allowances and Pensions" in 15 years; and the amount of gratuity paid to retrenched personnel by debits to head "63—Extraordinary Charges" in five years. In the budget all the debt redemption charges are, however, shown at one place under "Reduction or Avoidance of Debt." Since revenue has already been debited for redemption of the debt incurred by commutation of pensions and payments to retrenched personnel under the head "55—Superannuation Allowances and Pensions" (4,03,) and "63—Extraordinary Charges" (24,), it is necessary to show a corresponding reduction of 4,27, under "23—Appropriation for Reduction or Avoidance of Debt."

8. *G—Debits to 23—Appropriation for Reduction of Debt and Famine Relief Fund*—The United Provinces Famine Relief Fund Act, 1936, permits the utilization of the amount in the Fund in excess of 55,00, to meet the debt charges. After meeting the expenditure on famine relief and other operations it is estimated that the balance in the Fund will exceed the statutory limit of 55,00, by 1,00,. Of this amount, 95, will be utilized in liquidating provincial debt. The balance of the amount required for sinking funds and payment to the Government of India, i.e., 19,00, +2,55, + 36,54, —4,27, —95, =52,87, will be charged to the Provincial revenues under the head "23—Appropriation for Reduction of Debt."

GRANT No. 9

Department of General Administration

The total estimate for the budget year including charges in England amounts to 1,47,46, as against the previous year's grant of 1,45,91, excluding 5,84, for expenditure in England which was accounted for under a separate grant " Expenditure in England." The practice of obtaining a separate grant for English expenditure has now been discontinued in consultation with the Audit authorities and provision for such charges is included in the relevant subjects grants. Taking English expenditure into account there is a decrease of 4,29, in the General Administration charges as compared with the last year's sanctioned allotments under the Indian and English grants taken together. This decrease is the net result of variations under the several sub-heads of the grant as noted below :

	Increases	Decreases
(1) Head of Province, Executive Council and Ministers	1,	..
(2) Legislative bodies	..	5,58,
(3) Secretariat and headquarters establishments ..	1,23,	..
(4) Commissioners	..	17,
(5) District Administration	..	80,
(6) Miscellaneous	..	5,
(7) Charges in England (real increase) ..	1,25	..
(8) Works	..	18,
	2,49,	6,78,
Net (real) ..	—4,29,	

2. The decrease would have been nearly double the above amount (chiefly due to the omission of the cost of last year's election charges) but for the following $\frac{\text{new}}{\text{additional}}$ expenditure necessitated by the institution of Provincial Autonomy :

(*a*) Governor's Secretarial staff	69,
(*b*) Provincial Legislative Council	61,
(*c*) Provincial Legislative Assembly	1,32,
(*d*) Provincial Public Service Commission ..	1,44,
	4,06,

3. The net decrease of 4,29, mentioned in paragraph 1 includes a cut of 1,53, imposed in the departmental estimates for travelling allowance as a result of the steps which Government are taking to reduce expenditure on this account. This reduction has been suitably apportioned amongst the sub-heads concerned.

4. An important item of new expenditure is a provision of 10, for measures which Government contemplate taking to suppress corruption wherever it is found to exist in the public services. The

precise arrangements for securing this end are under the consideration of the Government.

5. The variations by sub-heads may now be explained :

(1) *Head of Province, Executive Council and Ministers*

6. This sub-head shows an increase of 1,46, under non-voted and a decrease of 1,45, under voted. This rise and fall under non-voted and voted respectively is to a great extent due to the entire provision for the staff and household of His Excellency the Governor having been classed as non-voted under section 78(3)(*a*) of the Government of India Act, 1935. Previously, part of the provision for the above purpose was votable. Again, the amounts for pay and allowances of Ministers were votable before the institution of Provincial Autonomy; now they are all charged on the revenues of the Province under section 78(3) (*c*) of the Government of India Act, 1935. Taking the voted and non-voted heads together, there is an increase of 1, only, made up of the following vatiations :

(i) —3, under " Staff and Household of Governor," as a result of—

(*a*) —8, under " Pay of Establishment," due partly to the transfer of provision for the post of His Excellency's stenographer to another part of the grant, and partly to the appointment of a Subordinate Medical Service officer on reduced scale of pay ;

(*b*) —1, under " Grants-in-aid," on account of the smaller contribution payable for passages in the budget year; and

(*c*) +6, under " Contingencies," due to the carry forward of the unspent balance of the furniture grant for 1936-37.

—3, net.

(ii) +3, under " Contract Allowance," to allow for the unspent balance of the previous year ;

(iii) +6, under " Tour expenses," due to the inclusion of separate provision for maintenance of railway saloons and river craft.

(iv) —1,10, under " F—Executive Council " due to the discontinuance of the posts of Executive Councillor. The provision of 14, made in the budget year represents the amount drawn this year on account of claims due in respect of the last financial year ;

(v) +36, under " G—Ministers." This is due to the following variations :

(*a*) —35, in the provision for pay of Ministers due to the acceptance of lower salary (Rs.500 per mensem each) by the Hon'ble Ministers now in office, notwithstanding the increase in the number of Ministers from two before Autonomy to six at the present time. The total provision for Ministers' pay is 93,. Of this, the actual

requirement for the present Hon'ble Ministers is estimated at 22,. Of the balance, 60, represents the amount drawn by the minority Ministry from the commencement of the present financial year to the middle of July, 1937, when they left office. The remaining 11, represents pay for March drawn in April, 1937, by the pre-Autonomy Ministers.

(*b*) +18, for pay of the twelve new Parliamentary Secretaries.

(*c*) +13, under "Travelling Allowance." Of the total provision of 29, 25, is for the Hon'ble Ministers and 4, for their Parliamentary Secretaries. The estimated requirement for the present Hon'ble Ministers is 14, which is expected to suffice in view of the fact that they will travel second class on railway journeys. The balance of 11, roughly represents the amount expended by the late Ministers. The provision of 4, for Parliamentary Secretaries is offset by a suitable reduction in the travelling allowance provision under "Provincial Legislative Assembly."

(*d*) +14, is for motor car allowance for Hon'ble Ministers and house and conveyance allowance for Parliamentary Secretaries ; and

(*e*) +26, is for the purchase of motor cars for the Hon'ble Ministers.

+36, net.

(vi) +69, for Governor's Secretarial staff appointed by His Excellency the Governor in his discretion under section 305(1) of the Government of India Act, 1935. Under sub-clause (2) of this section, the salaries and allowances of persons so appointed and the provision for office accommodation and other facilities to be provided for them shall be "charged" on the revenues of the Province. The entire provision of 69, has, therefore, been shown as non-voted. This staff is required to assist His Excellency in the discharge of his administrative duties, whereas the household staff provided under the head "C" is intended to assist him in the discharge of his social functions and is provided for by the Third Schedule to the Act and the Governors' (Allowances and Privileges) Order, 1936, issued thereunder.

+1, net.

7. It may be mentioned that the estimates included under heads "A" to "E" represent the salary and allowances of His Excellency the Governor and other expenditure relating to his office provided for by the Order in Council mentioned above. All expenditure under those sub-heads is non-votable and by section 79(1) of the Act the

Legislature is precluded from discussing the estimates relating thereto. The salaries and allowances of Ministers provided under the head "G" and those of the Governor's Secretarial staff under the head "H" are also non-votable—*see* sections 38(3)(*c*) and 305(2) of the Act—but the discussion on these estimates is permissible.

(2) *Legislative Bodies*

8. The total exhibits a fall of 5,58, which is the result of the following variations :

(i) +61, under "Legislative Council." This is a new charge. The estimate has been framed with due regard for economy and is based on the minimum requirements. The provision for the pay of the Hon'ble President and Deputy President has been made for seven months only commencing from the beginning of August, 1937, at Rs.500 and Rs.83-5 per mensem respectively in accordance with the United Provinces Legislature (Officers' Salaries) Bill.

(ii) +1,32, under "Legislative Assembly." This is made up of—

(*a*) +5, for pay of the Hon'ble Speaker and Deputy Speaker for seven months at Rs.500 and Rs.166-10 per mensem respectively in accordance with the provisions of the United Provinces Legislature (Officers' Salaries) Bill.

(*b*) +25, due to omission of the major portion of the provision for President and Deputy President of the late Legislative Council. The amount provided for the above officers in the budget year represents the salary for February and March, 1937, drawn by the ex-President in the current year.

(*c*) —11, due to omission of provision for the deputation of a member to the Central Assembly and Council of State. Government have decided not to depute a member to either of the above Houses.

(*d*) +1, due to fixation of the salary of the Secretary at a higher scale on account of increased duties and responsibilities.

(*e*) —3, due to an additional post of Superintendent of Reporters and Proceedings.

(*f*) +15, under "Pay of Establishment" due to—

5, for five additional clerks necessitated by the increase in work consequent on there being nearly twice as many members in the Assembly as in the late Legislative Council, and

10, being a new provision for shorthand reporters engaged exclusively for reporting and editing the proceedings of the House.

(*g*) +1,36, under "Allowances and Honoraria" on account of increased expenditure for travelling allowance of members of the enlarged House.

(*h*) +8, under "Contingencies" due to additional provision required for purchase of books, rent of telephones, maintenance of typewriters and provision for purchase of a motor car for the Hon'ble Speaker.

+1,32, net.

(iii) —7,51, under "Election for Legislature," due to omission of 8,01, provided in the previous year's budget for charges on account of elections to the two Houses, set off by an addition of 50, required in the budget year for bye-elections and election tribunals.

—5,58, net.

(3) *Secretariat and headquarters establishments*

9. This sub-head shows an increase of 1,23, which is the result of the following variations :

A. General Secretariat	—3,
B. Inspector of Offices	—4,
C. Board of Revenue	—4,
D. Local Fund Audit Establishment.. ..	—9,
E. Public Service Commission	+1,44,
Due to rounding	—1,
Net ..	+1,23,

The variations by sub-heads are explained below.

A—General Secretariat

10. Taking voted and non-voted items together, there is a net fall of 3, as a result of—

(i) +3, under "Pay of officers" ;
(ii) +29, under "Pay of establishment" ;
(iii) —20, under "Allowances and honoraria" ;
(iv) +5, under "Deduct contribution" ;
(v) —20, "Lump cut."

—3, net.

(*i*) *Pay of officers*—Inclusion of provision for a post of officer on special duty based on probable requirements (+10,) and for another temporary officer in the Finance Department to revise the existing Financial Handbooks and to prepare new ones as a result of the new Constitution (+9,), accrual of annual increments and revision of pay coupled with the creation of a new post of superintendent in the Finance Department in view of increased work under the new Constitution (+10,), set off by savings resulting from the discontinuance of the post of Reforms Commissioner and Superintendent of Reforms (—26,), have caused a net increase of 3, under this unit ;

(*ii*) *Pay of Establishment*—The increase of 29, is due to annual increments (+14,), additional establishment required in Finance Department for new ways and means and other work (+9,), revival of two subordinate service posts in the General Secretariat (+3,) and an extra provision for leave salaries and temporary establishment based on anticipated requirements (+5,), set off by savings caused by reduction in the staff of the Reforms and Publicity departments (—2,).

(*iii*) *Allowances and honoraria*—A sum of 20, less has been provided, based on requirements. Of this,—10, occurs under "Travelling Allowance" for the reasons explained in paragraph 3 above.

(*iv*) *Deduct—contribution*—With the inception of the new Constitution, the contribution from the Central Government for agency work connected with Indian States has ceased, as this work will no longer be performed by Provincial Governments. The entry against this item is therefore blank.

(*v*) The lump deduction of 20, represents savings anticipated from the proposed amalgamation of the Newspaper and Publicity departments of the Secretariat.

B—Inspector of offices

11. The total estimate for the budget year is lower by 4, caused mainly by the appointment of new inspectors in vacancies on the revised scale of pay, and reduction in expenditure on travelling allowance set off by a greater provision to cover the arrear pay of the Chief Inspector of Offices.

C—Board of Revenue

12. This sub-head shows a decrease of 4, as a result of:

—5, under pay of officers, in consequence of the appointment of a voted officer, in lieu of a non-voted one, as Secretary to the Board of Revenue;

—2, under pay of establishment, due to appointments on lower rates of pay;

+2, under allowances, on account of inclusion of provision for cost of passages (+3,) and a lower provision for house rent and other allowances (—1,);

+1, under contingencies, based on requirements.

D—Local Fund Audit Establishment

13. The total exhibits a decrease of 9, made up of

+2, under pay of officers, due to accrual of annual increments and inclusion of provision for leave salary of the assistant examiner who is proceeding on leave preparatory to retirement.

—7, under pay of establishment, on account of appointments of new entrants on lower rates of pay;

—5, under allowances and honoraria due to reduction in expenditure on travel ing allowance for the reasons stated in paragraph 3 above.

+1, under contingencies, in the provision for postage charges due to the effect of the revised postal rules.

E—Public Service Commission

14. This is a new charge under the new Constitution. The Commission has been constituted under section 264 of the Government of India Act, 1935, and the expenses connected therewith are non-voted under section 268, but a discussion on the estimate in the Legislature is permissible under section 79(1) of the Act. The estimated expenditure in the budget year amounts to 1,44,. The estimate has been framed with due regard to the prevailing financial stringency.

(4) *Commissioners*

15. *A—Main office*—There is a decrease of 17, in the total, as a result of —37, under non-voted and +20, under voted charges, the former being due to the abolition of the post of Commissioner, Jhansi Division and a reduction of 4, in travelling allowance provision. Of the voted excess of 20, an increase to the extent of 17, has been caused by the cessation of the Government of India's contribution towards the establishment employed by the Provincial Government on the business of the Indian States of Rampur, Benares and Tehri, consequent on their transfer to the direct control of the Central Government. The balance of the increase of 3, has been caused by extra provision for purchase of tents based on requirements, countered by savings resulting from the abolition of posts of agency and other clerks in the Rohilkhand Division.

16. *B—Record room charges*—The figures for the budget year are practically the same as in the previous year and call for no comment.

(5) *District Administration*

17. *A—General Establishment*—The total provision in the budget year amounts to 72,92, as compared with 73,49, in 1936-37, there being thus a decrease of 57, as a result of—

(i) —86, under pay of officers,
(ii) —19, under pay of establishment,
(iii) —40, under allowances, and
(iv) +88, under Contingencies.

(*i*) *Pay of officers*—(—86,)—The provision for pay of non-voted officers shows a decrease of 1,54, as a result of —91, under District Officers, and —63, under Assistant Commissioners and Collectors, due mainly to appointment of junior officers in leave and other vacancies The estimate includes special pay of the Collector—in-charge of the Jhansi Division and that of Joint Magistrate in Jhansi, as a result of the abolition of the Jhansi Commissionership. The allotment for pay excluding leave salary of voted officers is higher by 88, of which +35, occurs under District Officers and +22, under deputy collectors due to usual provision for increments and the fact that a larger number of officers are expected to be on duty during the budget year and a sum of 31, more has been provided for increments and appointments of a few more treasury officers. The cadre of deputy collectors has been reduced accordingly. A reduction of 20, occurs under "Leave Salary (voted)" due to the pressing need for economy.

(*ii*) *Pay of establishment* (—19,)—There occurs a reduction of 19, in the total due partly to appointment of new entrants on lower rates of pay and partly to reduction of staff and travelling allowance. The variations under individual items within this unit are based on anticipated requirements.

(*iii*) *Allowances and honoraria* (—40,)—A sum of 31, less has been provided for travelling allowance for the reasons in paragraph 3 above. The provision for house rent and other allowances has been raised by 1,. There is a decrease of 10, in the provision for diet money to complainants and witnesses, based on probable requirements justified by past actuals.

(*iv*) *Contingencies* (+88,)—All the increases and decreases are based on probable requirements of the various districts. The principal increases are

+40, on account of postage charges due to revised postal rules ;

+41, for purchase of more tents to replace condemned ones,

+7, for replacement of old and condemned typewriters.

18. *B—Sub-divisional establishment*—This sub-head exhibits a decrease of 22, which is due to a reduction in travelling allowance provision (—28,) set off by an increase of 6, on account of the inclusion of provision for training of naib-tahsildars in survey and land records work, which has become necessary owing to the large number of districts being due or overdue for settlement and requiring "survey experts" of the rank of naib-tahsildars.

19. *C—Other Establishments*—There is a decrease of 1, under this sub-head, as a result of —13, under "Record room establishment" due to a smaller provision being made for temporary establishment and translators, set off by an increase of 2, for expenditure in connexion with the administration of the Sugarcane Act and Rules. The expenditure on this account is met from the grant made by the Government of India out of the Sugar Excise Fund and does not, therefore, constitute a real addition to expenditure from provincial revenues. A further sum of 10, (non-recurring) has been provided for expenditure on measures which the Government intend to take to suppress corruption. This is a new item of expenditure.

(6) *Miscellaneous*

20. Taking the voted and non-voted items together, the total estimate for the budget year is 5, less than the provision in the preceding year. This has been brought about by the following variations :

There is a decrease of 8, under Court of Wards headquarters, due to the exclusion of provision for allowances to approved candidates for special and assistant manager's posts, as in the budget year no candidate will be under training as also to the need for economy. A part of the decrease is also due to omission of provision for temporary clerks entertained in 1936-37 in connexion with

the Debt Legislation. A sum of 1, more has been provided for establishment in Commissioners' offices, for annual increments. The charges for Court of Wards in district offices are estimated to be 2, more on account of some extra staff in certain districts.

(7) *Charges in England*

21. As explained in paragraph 1 charges relating to leave salaries, deputation and sterling overseas pay were previously provided in a separate grant, but it has been decided to make provision for them in the relevant subject grants with effect from the budget year. The provision in the budget year compares as follows with the sanctioned allotment for the previous year :

	1936-37	1937-38	Difference as compared with previous year
(1) Expenditure under Secretary of State's control—			
Subvention to Universities for training of I.C.S. probationers ..	9,	9,	..
(2) Expenditure under High Commissioner's control—			
(i) Leave, deputation and sterling overseas pay	4,73,	5,88,	+1,15,
(ii) Motor cars for head of Province..	8,	..	—8,
(iii) Miscellaneous allowances, etc. to selected candidates for I.C.S.	30,	45,	+15,
(iv) Provincial Government's share of the cost of High Commissioner's establishment ..	63,	66,	+3,
On account of rounding ..	1,	1,	..
Total ..	5,84,	7,09,	+1,25,

It will be seen that the increase of 1,25, is mainly due to higher provision for leave, deputation and sterling overseas pay. The amount for leave salaries depends on the number of officers on or expected to be on leave in England ; similarly provision on account of overseas pay varies with the number of officers who are likely to draw it in England. Items (iii) and (iv) also vary according to actual requirements from year to year. The estimates have, as usual, been framed in consultation with the Secretary of State and the High Commissioner for India.

(8) *Works*

22. The estimate for the budget year is lower by 18, due mainly to the transfer of provision for minor works to the budget of the Buildings and Roads Branch (—22,), set off by an increase of 4, for special repairs.

GRANT No. 10

Administration of Justice

The total estimate, including charges in England, is 71,41, as against the previous year's grant of 74,20, excluding 1,64, for expenditure in England which was accounted for under the separate grant, "Expenditure in England". The practice of obtaining a separate grant for English expenditure has now been discontinued and provision for such charges is included in the Indian grant. There is thus a real decrease of 4,43, in the administration of justice charges as compared with the last year's total sanctioned allotments under the Indian and the English grants taken together. This decrease is the net result of variations under the following sub-heads.

(1) High Court and Chief Court	—4,
(2) Law officers	—63,
(3) Civil and Sessions courts	—3,68,
(4) Courts of small causes	—3,
(5) Criminal courts	+2,
(6) Charges in England (real increase)	+10,
(7) Works	—17,
Net real decrease	—4,43,

The above sub-heads are dealt with below :

(1) High Court and Chief Court

2. Under section 228 (1) of the Government of India Act, 1935, the administrative expenses of the High Court, including all salaries, allowances, and pensions payable to or in respect of the officers and servants of the Court are charged on the revenues of the Province. Under section 219 of the same Act the Chief Court in Oudh is also deemed to be a High Court for the purposes of the Act so that the administrative expenses of the Chief Court are also charged on provincial revenues. It has been held in consultation with the High and Chief Courts that all the charges of those Courts, with the exception of expenditure in connexion with the Law Reports, are administrative expenses of the Courts within the meaning of section 228 (1) and as such are non-votable. Expenses in connexion with Law Reports are estimated at Rs.6,600 in the case of the High Court and Rs.4,761 in the case of the Chief Court. These amounts have accordingly been shown as voted, all the remaining items, including works expenditure, being shown as non-voted.

3. The total estimate under High and Chief Courts is 4, below the allotment of the previous year. The variations under each Court are explained below :

A. High Court—There is a decrease of 12, under this sub-head. Of this, —7, under "Pay of officers" is due to the omission of the provision for the post of the third additional judge which was sanctioned

up to the middle of May, 1936, and to the reduction in the rate of pay of the Registrar, set off in part by an increase of 9, due to provision for leave salary in India for short periods of two of the Hon'ble Judges. The provision for travelling allowances has been reduced by 2, as Government are taking steps to reduce expenditure on this account. The balance of the decrease (—3,) which occurs under "Contingencies" is due mainly to the omission of the non-recurring provision for liveries and for Munsifship examination charges as the examination will now be conducted by the Provincial Public Service Commission.

B. Chief Court—There is an increase of 8, made up of +11, due to the provision for the leave salary of one of the Hon'ble Judges who proceeded on leave preparatory to retirement and —3, under contingencies as a measure of economy.

(2) *Law officers*

4. The decrease of 63, under this sub-head is the result of +7, for the new office of the Advocate General created under section 55 of the Government of India Act, 1935, and —70, under "Legal Remembrancer and Government Advocates." Of the above decrease, 6, occurs under pay of officers due to the proposed abolition of the present post of Government Advocate and the creation instead of a post of an additional assistant government advocate in the High Court. A further decrease of 58, based on estimated requirements, appears under "Allowances" in the provision for fees to Government Pleader in Criminal and Civil cases. The provision for contingent expenditure has also been reduced by 6, on the basis of requirements.

(3) *Civil and Sessions Court*

5. *A. District and Sessions Judges*—The decrease of 62, is the result of the following variations :

(i) *Pay of officers*—The decrease of 47, is based on past actuals and on requirements.

(ii) *Pay of establishment*—The decrease of 6, is the result of —4, under "Clerks and apprentices", due mainly to the introduction of new scales of pay and to the appointment of new entrants on the minimum of the scale of pay, +2, under "Provision for temporary establishment" based on requirements and —4, under "Provision for establishment of temporary courts" also based on requirements.

(iii) *Allowances.*—The decrease of 10, is due to savings which are expected to accrue from the steps which Government are taking to reduce expenditure on travelling allowances.

(iv) *Contingencies*—The increase of 1, is due to replacement of unserviceable typewriters.

6. *B. Civil Judges*—The decrease of 66, is the result of —19, under "Pay of establishment" based on requirements and —47, under "Pay of officers" based on probable requirements for temporary courts of Civil and Sessions Judges.

7. *C—Munsifs*—The total decrease of 2,19, is made up of—

(i) Pay of officers ..	.. .. ..	—1,32,
(ii) Pay of establishment	.. .. ..	—72,
(iii) Lump deduction	.. .. ..	—15,
Total	..	—2,19,

(i) *Pay of officers*—Of the total decrease, —17, is due to the reduction of posts in the cadre of Munsifs in Oudh as a measure of economy rendered possible by the falling off in amount of work. The remaining decrease of 1,15, is in the provision for temporary courts for dealing with cases under the United Provinces Encumbered Estates Act. This decrease is based on probable requirements.

(ii) *Pay of establishment*—The decrease of 72, is made up of —10, under "Clerks and apprentices," —1, under "Honorary Munsifs' clerks" and —61, in the establishment for temporary courts in connexion with the Encumbered Estates Act, all based on requirements.

(iii) The lump deduction of 15, represents the anticipated saving in the cost of establishment as a result of the reduction in Munsifs in Oudh referred to above.

8. *D. Process-serving charges—Rent suits*—The decrease of 2, is due to smaller provision, based on requirements, for temporary establishment.

9. *E. Process-serving charges—Judicial*—The decrease of 13, is due to the reduction in the number of writers and runners.

10. *F. Record-room and copy-making charges*—The decrease of 5, is the result of the reduction in the number of clerks.

(4) *Courts of Small Causes*

11. Of the decrease of 3, under this sub-head, —2, is under "Pay of officers" based on requirements and —1, is under "Bailiffs and Nazirs" due to the reduction of one post.

(5) *Criminal Courts*

12. The increase of 2, under the above sub-head is due to higher provision for "Rewards under Arms Act" based on the progress of actuals.

(6) *Charges in England*

13. The provision for expenditure in England relating to "Administration of Justice" included in the English grant for the previous year was as follows :

		Voted	*Non-voted*
(i) Expenditure under the Secretary of State's control	..		3,
(ii) Expenditure under the High Commissioner's control—			
(*a*) Leave and deputation salaries ..	..	31,	86,
(*b*) Sterling overseas pay	.. .. ..		44,
		1,64,	

The provision for the above purposes in the budget year is 1,74, which gives an increase of 10, over the previous year's allotment. The increase is the net result of variations under "Leave and deputation

salaries" and "Sterling overseas pay." The amount of leave salaries depends on the number of officers on, or expected to be on leave in England; similarly payments on account of overseas pay vary with the number of officers who draw that pay in England.

(7) *Works*

14. The decrease of 17, under this sub-head is the result of the following variations :

(i) —22, in the allotment at the High Court's disposal for petty works in Civil and Sessions Court buildings. Of this, —20, is due to the transfer of provision for minor works to the Civil Works grant and —2, in the lump provision at the High Court's disposal for the preparation of maps and estimates relating to petty works on the trend of past actuals.

(ii) +3, in the allotment for maintenance and repairs due to provision for the rent of a house taken on lease by Government for the residence of the District Judge, Jhansi, and to other minor increases based on sanctioned requirements.

(iii) +2, in the allotment for maintenance and repairs of criminal courts due to the provision for installation of electric lights and fans in the court of the Bench Magistrates, Lucknow.

GRANT No. 11

JAILS AND CONVICT SETTLEMENTS

The total budget estimate of 30,89, shows a decline of 31, from the grant for 1936-37. This decrease is mainly due to the following variations :

Superintendence	+7,
Central Jails	—9,
District Jails	—41,
Juven le Jail	—1,
Lock-ups	—16,
Charges for police custody	—4,
Charges for reformation of criminal tribes ..	—1,
Jail manufacture	+32,
Charges in England	+9,
Works	—7,
Net total	—31,

The principal variations by sub-heads are explained below.

A—Superintendence

2. The increase of 6, under pay of establishment, allows for provision to meet the pay of the personal assistant to the Inspector General of Prisons and increased requirements under temporary establishment.

B—Central Jails

3. The increase of 5, under pay of establishment, is mainly due to annual increments and the transfer of a jailor from a district jail counterbalanced by slight reductions due to changes in personnel.

The decrease of 14, under contingencies, is based on requirements.

C—District Jails

4. Thé increase of 3, under pay of officers, is made up of an increase of 6, on account of changes in the personnel of a superintendent and a head jailor entitled to higher rates of pay counterbalanced by a decrease of 3, due to the posting of new incumbents on lower rates of pay.

The decrease of 7, under pay of establishment, is the result of a decrease of 11, due to transfer of a jailor to a central jail, abolition of a post of deputy jailor and entertainment of new incumbents on lower scales of pay counterbalanced by an increase of 4, due to accrual of increments and changes in personnel.

The decrease of 5, under allowances and honoraria, is made up of—

—1, under travelling allowance, due to the steps which Government are taking to reduce expenditure on this account, and

—4, under house rent and other allowances, based on requirements.

The decrease of 32, under contingencies, is mainly due to the following variations :

(*a*) —15, based on the actual cost of dietary charges per head for the preceding three years and also on cheaper rates of grains expected to be stored,

(*b*) —18, on the basis of actual requirements, and

(*c*) —1, due to the discontinuance of telephone connexions in certain jails and the omission of a non-recurring provision for purchase of typewriters, set off by

(*d*) +2, under miscellaneous charges, for the storing of permanganate of potash due to growth of expenditure and re-organization of this work.

The reduction at (*a*) above occurs under dietary charges; that under (*b*) under:

Hospital charges	..	..	..	—2,
Clothing and bedding charges		..	..	—3,
Sanitation charges	..	..	..	—6,
Miscellaneous	..	..	..	—7,

while the reduction (*c*) above is under non-contract contingencies.

D—Juvenile Jail

5. The reduction of 1, is the net result of an increase of 1, under pay of establishment and allowances and honoraria due mainly to changes in personnel, set off by a reduction of 2, due chiefly to a decrease in the jail population under dietary charges.

E—Lock-ups

6. The decrease of 16, occurs principally under contingencies (dietary charges) and is due to an appreciable fall in the jail population.

F—Charges for police custody

7. The reduction of 4, occurs under contract contingencies, and is based on past actuals.

H—Charges for reformation of criminal tribes

8. The decrease of 1, under this head is due to minor variations.

Jail Manufactures

9. The rise of 32, is composed of—

(i) *Contingencies* —1, due to reduction of 2, under District Jails and Juvenile Jail on the basis of past actuals counterbalanced by an increase of 1, under Central Jails on account of increased charges for postage, packing, etc., and

(ii) *Purchase of raw materials* +33,—on the basis of requirements in view of larger orders for the manufacture of tents for which a corresponding increase has been made under receipts for jail-made goods.

Charges in England

10. These charges relating to leave salaries and deputation pay and also sterling overseas pay were hitherto provided for in a separate grant. This procedure has now been changed and the English expenditure is now accounted for in the grant relating to the service heads concerned. This explains the increase of 2, under voted and 8, under non-voted.

Works

11. The decrease of 7, here is made up of 2, under district jails, on the basis of past actuals and 5, under Central Jails, on the basis of past actuals and as a measure of economy.

GRANT No. 12

POLICE DEPARTMENT

The total grant for the budget year is 1,67,61, against 1,66,21, in 1936-37, thus showing an increase of 1,40, mainly due to the following variations:—

(i) Charges in England	+3,37,
(ii) Transfer to the General Police Fund ..	+1,33,
(iii) District Executive Force	—1,85,
(iv) Works	+26,
(v) Minor variations	—31,
(vi) Lump deduction	—1,40,
Net increase ..	+1,40,

Hitherto the expenditure in England under the control of the High Commissioner and Secretary of State for India was shown under a separate grant, but from the budget year English expenditure has been provided for in the relevant subject grants. This change in the budgeting procedure has contributed an increase to the extent of 3,37, under this grant. A further increase of 1,33, is consequential to the change in the accounting procedure in respect of the transactions of the General Police Fund. Heretofore, the receipts accruing under sections 13 to 15 and 41 of the Police Act did not form part of the revenues of the Provincial Government and were, therefore, kept outside the general accounts of Government, with the result that entries in regard to receipts and expenditure of this Fund were not included in the detailed estimates or demands for grants presented to the Legislature. But with effect from the budget year it has been decided that all moneys paid or recoveries made under the Police Act should be credited to the revenue head, and the moneys so credited should be transferred to the General Police Fund by debit to the expenditure head and credit to the Fund in the deposit section of the Provincial Accounts. For such transfer to the fund in the budget year a sum of 1,33, has been provided in this grant. The actual expenditure met out of the Fund will be accounted for as a direct charge against the fund in the deposit section of the accounts.

Ignoring the total increase of 4,70, thus caused as a result of the changes in the accounting and budgeting procedure, the estimate for 1937-38 stands at 1,62,91, compared with 1,66,21, in 1936-37. There is thus really a decrease of 3,30, under this grant, made up of

(*a*) —3,56, due partly to savings anticipated as a result of measures of reorganization and economy to be effected in the department, partly to transfer of provision for minor works to the budget of the Public Works Department, Buildings and Roads Branch and partly to the savings which are expected to accrue from the steps which Government are taking to reduce expenditure on travelling allowances.

(*b*) +26, based on requirements.

The variations by sub-heads are explained below.

A—Superintendence (—4,)

2. This sub-head, taking voted and non-voted charges together, shows a decrease of 4, as a result of the following changes :

+2, under pay of officers (non-voted), due to accrual of annual increments, —8, under allowances (non-voted) on account of lower provision required for cost of passages and also for travelling allowances for the reason stated above.

+2, under contingencies, for purchase of tents which are urgently required to replace condemned ones.

B—Criminal Investigation Department (—7,)

3. Under pay of officers, a sum of 3, more (voted and non-voted) has been provided based on the pay and increments of the officers to be on duty in the budget year. The provision for pay of establishment has been reduced by 3, as a result of the reduction of two posts of executive subordinates. Under allowances (non-voted) there is a decrease of 3, due to smaller provision for cost of passages on the basis of probable requirements. The voted provision for travelling allowance has also been reduced by 4, as savings are expected to accrue for the reason stated in paragraph 1.

C—District Executive Force (—1,85,)

4. (*a*) *District Police*—This is the main sub-head and shows a decrease of 1,72, under voted items and of 13, under non-voted, the latter occurring wholly under "Allowances," as a result of —13, in the allotment for cost of passages based on requirements, —9, under travelling allowance, and +9, in the allowance for purchase of uniforms, horses and saddlery to gazetted officers, which will fall due to certain Imperial Police officers in the budget year.

The decrease of 1,72, under voted charges is explained below :

Pay of officers (—12,).—The decrease of 2, under this unit is due mainly to appointment of junior officers in place of three senior officers retired, partly set off by increase caused by accrual of increments. The estimate includes a lump cut of 10, for probable savings.

Pay of establishment (—1,10,).—The decrease is made up of—

—27, under Executive subordinates, as a result of the omission of provision made in the budget for 1936-37 for 13 posts of circle inspectors created for dacoity operations in the districts of the Agra Division and Etawah and Farrukhabad Districts, and a larger lump deduction taken for probable savings ;

—39, under constabulary, caused mainly by a lump deduction for probable savings

—1, under clerks and teachers due to minor variations ;

+1, due to the inclusion of provision for a new post of cashier in the Cawnpore District ;

—4, due to smaller provision for leave salaries ;

—40, as a result of the omission of last year's provision for establishment in connexion with the registration of motor vehicles, consequent on the

decision to meet this charge from the Provincial Road Fund.

Net decrease —1,10,

Allowances and honoraria (—1,15,)—The total provision exhibits a decrease of 1,15, of which reduction to the extent of 1,00, is due to the savings which are expected to result from steps which are being taken to reduce expenditure on travelling allowances. The balance of the decrease of 15, is based on past actuals and probable requirements.

Rewards (+5,)—A higher provision has been made on the basis of anticipated requirements.

Contingencies (+59,)—There is a decrease of 6, under contract, due mainly to reduction in contract grants of certain superintendents of police. Provision under non-contract rises by 14, on account of increased postage and telegram charges in consequence of the revised post office rules. The allotment for purchase of uniforms and accoutrements has been reduced by 25, on the basis of past actuals. A sum of 10, less has been provided for railway fare and carriage of escorts on the basis of past actuals. Lodging charges also go down by 4, owing to the omission of the provision of house rent for the additional staff in connexion with dacoity operations. Expenditure in connexion with enlistment is expected to be 4, less, as the full number of enlistments is not likely to be made in the budget year. An additional provision of 85, has been made under arms, ammunition and component parts, etc., based on requirements. The estimate for this includes cost of replacement of obsolete ·476 carbines and buckets by ·410 muskets and rifle buckets and of obsolete ·476 muskets at police stations by ·410 muskets. A sum of 10, more has been provided for purchase of new lorries to replace old and condemned ones. The allotment for shells and stretchers has been reduced by 1, on the basis of past actuals.

(*b*) *Hospital charges*—The figure for the budget year is practically the same as in 1936-37 and requires no explanation.

D—Police Training School (—6,)

5. Voted charges rise by 1, under pay of establishment to provide for annual increments in pay. Under non-voted, there is a decrease of 7, of which —3, appears under pay of officers, due to changes in personnel, and the balance of 4, under allowances, as no officer is expected to avail of the passage concessions in the budget year.

E—Village Police (—14,)

6. The decrease of 14, is due to the following changes:

+5, under pay of establishment, due to inclusion of lump provision for payment to chaukidars deputed to fairs and melas (including the 1938 Hardwar Kumbh Mela);

—3, under allowances, in the allotment of rewards to chaukidars, based on past actuals;

—16, under Contingencies, in the provision for uniform for village police, based on anticipated requirements.

F—Railway Police

7. Taking voted and non-voted items together, there is practically no change. Variations by primary units are, however, explained below:

Pay of officers—This shows an increase of 2, under voted, and a decrease of 4, under non-voted, the former being due mainly to accrual of increments, and the latter to changes in personnel.

Pay of establishment—A sum of 2, more has been provided on the basis of past actuals.

G—Miscellaneous (—1,)

8. There is a decrease of nearly 1, under this sub-head, as a result of minor variations calling for no comment.

I—Charges in England (+3,37,)

9. This has already been alluded to in paragraph 1 above. The estimates amounting to 3,37, representing leave salaries and deputation pay and sterling overseas pay and expenses in connexion with recruitment, have been framed in consultation with the High Commissioner and the Secretary of State for India on the basis of actuals and in consideration of probable requirements.

J—Works (+26,)

10. A sum of 26, more has been provided under this sub-head. Provision for minor and petty works is, however, lower by 4, made up of—

—45, for minor works transferred to the Public Works Department Buildings and Roads Branch,

+19, due to increase in the reserve allotment at the disposal of the Inspector General of Police,

+15, for payment to the Cawnpore Improvement Trust for constructing quarters as a part of the new Kotwali scheme,

+7, in connexion with the transfer of an old police station building in the Allahabad District to Agricultural Department free of charge, after necessary repairs, and of an old outpost in the Bahraich District to the Nanpara Estate, in exchange for a plot of land and quarters which the Estate will construct thereon at its own expense.

The provision for maintenance and repairs is higher by 30, due to additional provision for rates and taxes and for ordinary repairs based on requirements.

11. The lump deduction of 1,40, represents the savings that are expected to accrue this year as the result of certain measures of reorganization. Of this sum 40, has been transferred to the Public Works Department Buildings and Roads budget for the construction of minor works which are necessary before some of the reorganization schemes can be put into effect. The remaining lakh represents clear saving this year. This has been referred to at the foot of page 106.

GRANT No. 13

Scientific Departments

The estimate for 1937–38 is Rs.26,600 against a grant of Rs.24,371 for 1936-37, showing an increase of Rs.2,229 which is distributed as under:

				Rs.
(1) Pay of establishment	..	..	..	—30
(2) Travelling allowance	..	..	..	180
(3) Contingencies	.. ..	..	..	1,358
(4) Works	..	..	..	721
		Total	..	2,229

(1) *Pay of establishment*—The net decrease of Rs.30 is due to minor variations.

(2) *Travelling allowance*—The small increase of Rs.180 is based on the requirements of the Muttra museum. The estimate includes provision for travelling allowance of the Secretary, Imperial Council of Agricultural Research in respect of his journeys for attending meetings of the Museum Committee, Muttra.

(3) *Contingencies*—The increase is based on the requirements of the Lucknow museum as follows :—

(*a*) Rs.358 for the replacement of an old typewriter ;

(*b*) Rs.500 to meet increased electric charges ;

(*c*) Rs.400 for acquisition and preservation of specimens ; and

(*d*) Rs.100 for Ethnographic collections.

(4) *Works*—A sum of Rs.721 is required for installing a lightning conductor in the new building of the Muttra museum.

GRANT No. 14

Department of Education

The total demand amounts to 2,07,53, as against 2,07,69, in 1936-37, thus showing a decrease of 16, which is distributed as under :

University education	—46,
Secondary education	+53,
Primary education	—81,
Special education	—8,
General Charges	+10,
Charges in England	+77,
Works	—21,
Net decrease ..	—16,

2. Hitherto, expenditure in England under the control of the High Commissioner for India used to be provided under a separate grant, but with effect from the budget year, the provision is made under the respective subject grants. Ignoring the addition of 77, in this grant on account of this change in procedure, there is really a decrease of 93, which has been caused by—

(i) the inclusion of provision for new items, viz. :	
(*a*) Rural libraries	+20,
(*b*) Grant to Seva Samiti Girl Guides ..	+1,
(*c*) Extra grant for depressed classes education..	+5,
(ii) a reduction in the provision for travelling allowances as steps are being taken by Government to curtail expenditure on this account ; and ..	—39,
(iii) minor variations	—80,
Net decrease ..	—93,

3. Of the total demand of 2,07,53, a sum of 1,85,53, has been provided for expenditure on education of boys and the balance of 22,00, is intended for the education of girls. Expenditure on female education has been exhibited separately as far as possible.

Variations by sub-heads between the figures for 1936-37 and the budget year are explained below.

UNIVERSITY EDUCATION

A—Grants to Universities

4. The provision for the budget year is 28, below that of 1936-37 due mainly to the exclusion of a non-recurring item. Details of grants are given below :

Allahabad University

	Rs.
Block grant	7,66,000
Contribution towards the expenses of the Jubilee celebrations of the University	5,000
Total ..	7,71,000

Lucknow University

		Rs.
Block grant	..	7,42,419
Pay of government servants on deputation to the University	..	1,34,515
Total	..	8,76,934

Agra University

Maintenance	..	30,100
Post graduate scholarships	..	8,600
Total	..	38,700

B—Government Arts Colleges

5. There is an increase of 1, under this sub-head due to increments in the pay of establishment.

C—Grants to Non-Government Arts Colleges

6. An additional sum of 8, has been provided for grants to Men's Colleges due to restoration of a cut in stipends and higher grants earned under the rules. The provision for Women's Colleges is practically the same as in the previous year.

D—Government Professional Colleges

7. There is a decrease of 12, under (*a*) Civil Engineering College and of 14, under (*b*) Training College as the result of following changes :

(*a*) *Civil Engineering College*

Pay of officers—Taking voted and non-voted together, there occurs an excess of 19, due partly to accrual of annual increments and partly to the exclusion of provision for an R. E. Instructor appointed for the training of Indian Commissioned Officers, a part of the cost being met by the Defence Department.

Pay of establishment—A sum of 1, more has been provided to cover increments in pay.

Allowances and honoraria—There is an increase of 7, which is consequential to increase in the apprentice overseers from 8 to 17. The estimate includes a cut of 2, on account of the steps which Government are taking to reduce expenditure on travelling allowances.

Contingencies—The decrease of 2, is consequential to the transfer of the provision for stores purchased from England to the head, "Charges in England."

Deduct—Contribution from other Governments for training students—A larger contribution of 37, is expected from other Governments as a result of increase in the number of students.

(*b*) *Training Colleges*

(i) *Pay of officers* :

Voted —15, due mainly to the transfer of the provision for three posts of lecturers to the head "Pay of establishment".

Non-voted —13, due to part provision for the pay of the principal on leave out of India.

(ii) *Pay of establishment* +13, due to increments and the transfer of provision from "Pay of officers".

(iii) *Allowances and honoraria,* Non-voted, +1, on account of cost of passages.

SECONDARY EDUCATION

A—Government Intermediate Colleges and High Schools

(a) Male Education

8. There is a decrease of 33, as a result of the following variations:

(i) *Pay of officers*—

Voted +9, due to increments. The estimate includes a lump cut of 10, for probable savings.

Non-voted —6, due to provision having been made for a part of the year only for the pay of the principal on leave out of India.

(ii) *Pay of establishment* —29, based on requirements. Here too a lump deduction of 10, more has been made for probable savings.

(iii) *Allowances and honoraria* —2, for the reason already given.

(iv) *Contingencies* —5, based on probable requirements. The estimate has been framed with due regard to economy.

(b) Female Education

9. There is an increase of 2, under this head due to increments in the pay of teachers.

B—Grants to non-Government Secondary Schools

10. The increase of 84, is partly due to the normal increase in the amounts of grants earned under the grant-in-aid rules and partly to certain schools having been raised to the High School and Intermediate standard necessitating the payment to them of larger grants.

Under this sub-head is included a provision of 9,14, for grants to Anglo-Indian and European Institutions. Under section 83 of the Government of India Act, 1935, the grant for expenditure relating to the education of the Anglo-Indian and European communities in any province should not fall below the average of the grants made for the benefit of the said communities during the ten financial years ending March 31, 1933. The minimum grant so worked out amounts to Rs. 9,16,700 inclusive of the cost of the Inspectorate of European Schools. Against this, the amount provided in this grant stands at Rs.9,28,990 for the budget year as detailed below :—

	Rs.
Grants to institutions	9,14,010
Scholarships under the sub-head, "General charges" ..	14,980
Total ..	9,28,990

The estimate of 9,29, is exclusive of the cost of the Inspectorate of European Schools. Thus the amount provided exceeds the minimum required by section 83 of the Act.

PRIMARY EDUCATION

A—Government Primary Schools (Girls)

11. There is an increase of 13, under this sub-head of which 7, under pay of establishment is due to increments and 6, under contingencies (conveyance charges), based on requirements.

B—Grants to Non-Governments Schools and Local Bodies

12. The figure is 94, below the last year's grant based on requirements. The estimate includes an extra provision of 5, for depressed classes education.

SPECIAL EDUCATION

A—Government Special Schools

13. There are decreases of 11, under (*a*) Training Schools (Boys), of 1, under (*b*) Training Schools (Girls), and 1, under (*c*) Reformatory School. Variations are explained below :

(*a*) *Training Schools* (*Boys*)

(i) *Pay of officers* —7, on account of lump deduction on the basis of past actuals.

(ii) *Pay of establishment* +11, due to increments.

(iii) *Allowances and honoraria* —1, according to requirements.

(iv) *Contingencies* —14, due to the exclusion of a non-recurring item provided for in the last year's budget.

(*b*) *Training Schools* (*Girls*)

(i) *Pay of establishment* —2, due to minor variations.

(ii) *Contingencies* +1, due to greater provision for conveyance charges.

(*c*) *Reformatory School*

Pay of establishment —1, due to the appointment of new incumbents on reduced scales of pay.

B—Grants to Non-Government Schools

14. There is an increase of 5, under this sub-head which is due to higher grants being earned under the grant-in-aid rules.

GENERAL CHARGES

A—Direction

15. The budget shows a decrease of 3, which is the net result of the following variations :—

(i) *Pay of officers* :

Voted +1, due to increments.

Non-voted —3, due to changes in personnel.

(ii) *Allowances and Honoraria* —2, as a result of the steps which Government are taking to reduce expenditure on travelling allowance.

(iii) *Contingencies* +1, due to greater provision required for expenditure on account of carriage of *dak*.

B—INSPECTION

16. (*a*) *Male Education*—The total budget provision under this sub-head shows a decrease of 13. Variations by items are explained below :

(i) *Pay of officers* :

Voted +8, due to increments and provision for a voted inspector in place of a non-voted one.

Non-voted +4, due to provision for a whole time officer in place of a part-time one.

(ii) *Pay of establishment* —2, based on requirements.

(iii) *Allowances and honoraria.*

Voted —20, in the provision for travelling allowance for the reason already given.

(iv) *Contingencies* — 3, based on probable requirements.

17. (*b*) *Female Education* —The budget figure is practically the same as in the previous year and consequently calls for no comments.

C—SCHOLARSHIPS

18. There is practically no change in the total.

D—BOARD OF HIGH SCHOOL AND INTERMEDIATE EDUCATION

19. There is an increase of 2, due partly to accrual of annual increments and partly to greater provision for examination charges in consequence of the growing number of examinees.

E—REGISTRAR OF DEPARTMENTAL EXAMINATIONS

20. This sub-head shows an increase of 5, under "Contingencies" on account of provision for two new examinations of the Civil Engineering School and of the Hewett Engineering School both at Lucknow.

F—OTHER MISCELLANEOUS CHARGES

21. This head exhibits an increase of 21, due to the inclusion of provision for two new items, i.e., Rural libraries + 20, and + 1, for a non-recurring grant to the Seva Samiti Girl Guides.

CHARGES IN ENGLAND

22. Hitherto the expenditure in England under the control of the High Commissioner for India was shown under a separate grant, but from the budget year English expenditure has been provided for in the respective grants. The voted provision of 17, is for leave salaries and scholarships paid and stores purchased in England and the non-voted provision of 60, is for leave salaries and sterling overseas pay.

WORKS

23. There is a decrease of 20, in the allotment for works due to the transfer of the provision for minor works to the budget of the Public Works Department under the head "50—Civil Works".

GRANT No. 15

Medical Department

The total estimate, including charges in England, is 35,33, as against the previous year's grant of 33,98, excluding 1,29, for expenditure in England which was accounted for under the separate grant, "Expenditure in England." There is now no separate grant for English expenditure and provision for such charges is included in the relevant Indian grant. There is thus a real increase of 6, in the Medical charges as compared with the last year's sanctioned allotments both under the Indian and the English grants. This increase is due to the following variations:

A—Medical Establishment	—2,
B—Hospitals and dispensaries	+32,
C—Grants for medical purposes ..	+2,
E—Medical Schools	—2,
F—Mental Hospitals	—29,
G—Chemical Examiner	—1,
H—Charges in England (real increase) ..	+10,
I—Works	—4,
Net real increase ..	+6,

These variations are explained below.

A—Medical Establishment

2. (*a*) *Superintendence*—The decrease of 2, which occurs under "Pay of establishment" is due to new entrants being appointed on lower scales of pay set off in part by accrual of annual increments.

3. (*b*) *District Medical Officers*—The voted expenditure declines by 15, while the non-voted charges rise by 20, as a result of the following variations:

(i) *Pay of officers*—

Voted. — 10, made up of—

(1) + 5, due to annual increments partly set off by new appointments being made on lower scales of pay;

(2) — 21, due to more officers proceeding on leave to England than in the previous year, and

(3) +6, on account of changes in classification. This increase is cancelled by decreases elsewhere within the grant.

Non-voted. +20, as a result of—

(1) + 8, due to annual increments;

(2) + 2, due to drawal of overseas pay in rupees in India by certain officers;

(3) + 20, due mainly to fewer officers going on leave to England in the budget year as compared with the previous year; and

(4) — 10, due to the appointment of lower paid civil surgeons in place of the vacancies caused by the transfer of two officers to foreign service and by two casualties.

(ii) *Pay of establishment*— +1, due to an increase of 3, on account of annual increments set off in part by —2, on account of new appointments being made on lower rates of pay.

(iii) *Allowances and honoraria*— —4, mainly due to the steps which Government are taking for reducing expenditure on travelling allowance.

(iv) *Contingencies*— —3, due to omission of a non-recurring item and economy in expenditure.

4. (c) *Reserve Medical Subordinates*—The decrease of 5, is based on requirements.

B—Hospitals and Dispensaries

5. (a) *Medical School Hospital*—The decrease of 5, is made up of — 1, under "Pay of establishment" due to new appointments on lower rates of pay, —1, under "Allowances and Honoraria" due to reduction in travelling allowance and —3, under "Contingencies" on account of the transfer of the provision for the purchase of stores in England from this sub-head to the new sub-head "H—Charges in England."

6. (b) *Other Hospitals and Dispensaries*—The decrease of 4, is accounted for as below :

(1) *Pay of establishment*— + 11,. Of this, + 2, is on account of changes in classification and for annual increments. The balance, +9, represents the provision for the new nursing staff in the Prince of Wales Hospital, Cawnpore, as a result of its reconstruction and improvement with the aid of a donation of Rs.2 lakhs by Messrs. H. and A. Horsman of Cawnpore and a grant of Rs.40,000 from the Silver Jubilee Fund. Other parts of the scheme for the improvement of the Hospital are (a) the appointment and reorganization of the menial staff and the gradual replacement of compounders by male nurses; a provision of 3, for this purpose has been made under "Contingencies," and (b) construction of a new cook house for the European ward and installation of a water flush system in the European private wards and matron's bungalow at a total cost of Rs.3,190 which amount appears under "I—Works".

(2) *Contingencies*—The decrease of 15, is made up of—

— 9, due to omission of a non-recurring provision for equipment in the Tuberculosis Clinic at Allahabad;

— 4, on account of transfer of provision for purchase of stores in England from this sub-head to the new head "H—Charges in England";

+ 3, being provision for menials in the Prince of Wales Hospital, Cawnpore, explained under (1) above; and

—5, due to reduction in contract contingencies.

7. (c) *Grants to hospitals and dispensaries*—The increase of 38, is due to the following variations :

(1) + 37, on account of new schemes for medical relief in rural areas.

(2) — 1, due to decrease in certain grants on the basis of requirements ; and

(3) + 2, due to provision for a grant of Rs.1,800 to the Mission to Lepers towards the maintenance of a leper colony at Zamurradgunj, Fyzabad. The Mission, which is an international institution devoted to the cause of lepers and which already maintains several leper asylums in this province including the one at Naini (Allahabad), has undertaken a scheme for starting a leper colony on modern lines at the place named above. The area selected for the colony belongs to the Court of Wards, who will lease it to the Mission on a nominal rent. For the construction of buildings the Court of Wards will donate Rs.50,000 and local subscriptions to the extent of Rs.20,000 have also been collected. Further funds required for the buildings and equipment are to be provided by the Mission. As regards the recurring charges, the District and Municipal Boards of Fyzabad will contribute a total sum of Rs.1,600 per annum. The Mission will meet the other recurring charges but Government will, in accordance with their general practice, make a *per capita* grant at the rate of Rs.6 per mensem for each adult leper and Rs.3 per mensem for each child leper. The grant ultimately required may amount to a maximum of Rs.18,000 per annum as the institution may eventually accommodate up to 250 lepers. During the budget year, however, a sum of Rs.1,800 only is likely to be required and accordingly this amount has been included in the estimates.

8. (d) *Contributions to local bodies*—The decrease of 1, is on account of the omission of the non-recurring grant to the Allahabad Municipal Board to enable it to clear off the arrears of the contribution payable to Government for the services of certain Provincial Medical Service officers employed at the Colvin Hospital and the Manohar Das Eye Hospital, set off in part by increases in certain recurring grants based on requirements.

9. An item which virtually involves a grant of Rs.14,400 to the Budaun District Board but which does not affect the budget figures is explained below :

To meet a long-felt want the Budaun District Board have recently, in 1936, constructed at a cost of about Rs. 40,200 a new Women's Hospital at the Headquarters of the district. The old building had

for long been condemned, and though the Government recognized the necessity of a new building as far back as 1928 and considered the question of making a grant for the purpose, they have never been able to render any financial assistance owing to financial stringency. Part of the money required for building the new hospital has been found by selling the site and the building of the Teacher's Training School at Budaun and utilizing the sale-proceeds towards the cost of the new hospital buildings, the training class being accommodated in the old Women's hospital. The Education Department permitted the sale of the training school site and building for Rs.14,400 in 1933, without knowing that the site was nazul. The sale of a nazul site in this way was, strictly speaking, irregular, but it having been completed and a suit having been filed by the purchasers to obtain possession from the Board, Government in anticipation of the approval of the Legislature permitted the Board to deliver possession of the site and the building to the purchasers. In view of the fact that the Board are in urgent need of the Rs.14,400 which the sale realized, as even with its help they still have to find Rs.12,500 to complete the payment for the new hospital, Government have also informed the Board that, subject to the Legislature's approval, they may retain the sale-proceeds of the building and site, viz. Rs.14,400 as Government's contribution towards the cost of the new hospital.

10. (*f*) *Special dispensaries on pilgrim route* (*Health Scheme*), *Garhwal*—The decrease of 2, is based on requirements.

11. (*g*) (i) *Grant to the Lucknow University for the maintenance of King George's Hospital*—The decrease of 5, is the result of a saving of 17, in the grant for 1935-36 set off in part by an increase of 12, on the basis of the University's requirements during the budget year.

12. (*g*) (ii) *Grant to the Lucknow University for the maintenance of the Tuberculosis Hospital, Lucknow*—This is a new item involving a recurring grant of approximately Rs.12,000 per annum. The long-standing need for a tuberculosis hospital in Lucknow led to the formation of an Anti-Tuberculosis League in 1922, and this League, with the aid of subscriptions and an allotment of 40, from the Lucknow University, erected a building for the hospital in 1934. The building which stands almost in the grounds of the King George's Hospital has, however, been lying vacant for want of funds to meet the recurring cost of about Rs.50,000 per annum for running the hospital. The Lucknow University have now evolved a scheme for starting the hospital on a modified basis with an additional annual expenditure of Rs.12,000 only and the League has handed over the building to the University authorities for this purpose, undertaking at the same time to provide beds, furniture and other similar equipment. But neither the League nor the University are in a position to meet the recurring cost of the nursing and menial staff estimated at about Rs.12,000 per annum, and the charge will accordingly be met from provincial revenues. The cost in the budget year is expected to be Rs.11,312

and this amount has been provided for making a grant-in-aid to the University for maintaining the hospital.

C—Grants for medical purposes

13. The increase of 2, under this sub-head is explained below:

(i) *Dufferin Fund*—The grant has been reduced by 4, on the basis of probable requirements.

(ii) *State Medical Faculty*— —1, likewise on the basis of requirements.

(iii) *Grants to private practitioners in rural areas*—The increase of 2, is also based on requirements.

(iv) *Grant to the United Provinces Nurses and Midwives Council*—This new item has been necessitated by the United Provinces Nurses, Midwives, Assistant Midwives and Health Visitors Registration Act, 1934, which came into force with effect from January 1, 1937. The Act requires the establishment of a Nurses and Midwives Council and a provision of 5, has been made for giving a grant to the Council to enable it to meet the cost of its staff and other charges.

D—Board of Indian Medicine

14. The small increase of less than 1, under the above sub-head, is due to additional provision for travelling allowance as a result of the increase in the number of out-station members of the Board.

E—Medical Schools

15. The decreases of 1, voted and 1, non-voted under this sub-head are the result of the following variations under "(*a*) Medical School, Agra":

Voted.— 12, under "Pay of officers" consisting of —5, due to new appointments on lower scales of pay and —7, on account of changes in classification;

—2, under "Pay of establishment" and "Allowances and honoraria", due to changes in classification; and

+13, under "Contingencies", also due to changes in classification.

Non-voted.—1, under "Travelling Allowance" based on requirements.

F—Mental Hospitals

16. (*a*) *Provincial hospitals*—The decrease of 4, is made up of:

—1, under "Pay of officers" due to the appointment of a junior officer as deputy superintendent of the Bareilly Mental Hospital;

—5, under "Pay of establishment", due to appointments on lower rates of pay and to changes in classification; and

+2, under "Contingencies", due to changes in classification.

17. (*b*) *Provincial share of the cost of European Mental Hospital, Ranchi*—The decrease of 25, is partly due to a saving of 11, in the previous year's grant which will be adjusted by short payment in the budget year, and is partly based on requirements.

G—Chemical Examiner

18. The decrease of 1, which occurs under "Pay of officers", is based on requirements.

H—Charges in England

19. The provision for expenditure in England relating to the Medical Department in the English grant for the previous year was as follows :

	Voted	Non-voted
(i) Under Secretary of State's control—		
Leave salaries		4,
(ii) Under High Commissioner's control—		
(*a*) Sterling overseas pay		60,
(*b*) Leave and deputation salaries ..	16,	48,
(*c*) Contribution to Tropical Diseases Bureau ..	1,	..
	1,29,	

The provision for charges in England in the budget year is 1,39, which gives an increase of 10, over the previous year's allotment. Of this +7, is due to provision for stores in England having been transferred from the head "B—Hospitals and dispensaries" to this head. The balance of the increase is the result of variations under "Leave and deputation salaries" and "Sterling overseas pay". The amount for leave salaries depends on the number of officers expected to be on leave in England ; similarly provision on account of overseas pay varies with the number of officers who draw it in England.

I—Works

20. (1) *Petty works*—Of the increase of 8, +5, is due to provision for restoring to proper condition certain buildings of the department which have become dilapidated as a result of the continued reduction in the grant and the heavy rains of 1936. The balance of the increase is due to a provision of 3, for certain improvements in the wards of the Prince of Wales Hospital, Cawnpore, explained in paragraph 5 (1) above.

21 (2) *Maintenance and repairs*—The decrease of 12, is the result of —13, transferred to "Contingencies" of the Medical School, Agra, which is the correct classification and +1, for payment of municipal taxes in respect of the Manohar Das Eye Hospital, Allahabad, which have now been claimed by the Municipal Board,

GRANT No. 16

Public Health Department

As against a grant of 22,91, in 1936–37, the estimated expenditure in the budget year amounts to 23,82, and is thus 91, higher. The principal variations by sub-heads are explained in the following paragraphs.

A—Public Health Establishment

2. (*a*) *Superintendence*—There is a net decrease of 11, which is the result of—

—2, under pay of officers. Accrual of increments in the pay of various officers (+3,), and appointment of a senior officer as an assistant hygiene publicity officer (+2,), set off by savings amounting to 7, due to the chain of arrangements in consequence of the appointment of a new Director in the vacancy caused by the death of the former Director, have resulted in the net decrease of 2,;

+1, under pay of establishment, owing to accrual of increments;

—1, under allowances and honoraria, made up of +3, due to increased provision for fees for the analysis of water supply of the Lucknow Municipality, the inclusion of provision for remuneration to examiners and honoraria to lecturers of Public health classes which have been revived, and —4, on account of savings which are expected to accrue from the steps which Government are taking to curtail expenditure on travelling allowances.

—9, under contingencies, due partly to reduced provision for liveries and warm clothing, and partly to the exclusion of a non-recurring item provided in 1936–37 for purchase of apparatus and to the transfer of provision for Stores from England to another sub-head within this Grant.

3. (*b*) *Government Vaccine Depot*—There is a decrease of 2, caused by the additional provision of 1, for feeding charges for animals set off by a lump deduction of 3, for probable savings.

4. (*c*) *Medical officers of health*—This sub-head shows an increase of 8, as given below :

(i) Pay of officers	.. ..	+10,
(ii) Pay of establishment	.. ..	+14,
(iii) Allowances ..	.. ..	—12,
(iv) Contingencies	.. ..	—4,
Total	..	+8,

The increases under (i) and (ii) are due partly to accrual of increments and partly to the provision for a full year instead of for a part during the previous year for the extension of the District Health Scheme to four more districts approved by the Council in July 1936. The reduction under (iii) is due to the steps which are being taken to reduce expenditure on travelling allowances. The lower provision for contingent expenditure is based on probable requirements.

5. (*d*) *Epidemiology branch*—The total shows a decrease of 13, based on requirements.

6. (*e*) *Board of Public Health*—The figures are practically unchanged. The only change of note is an additional provision of nearly 1, under contingencies, for the replacement of condemned typewriters.

7. (*f*) *Public Health Engineering establishment*—The budget figure, taking voted and non-voted charges together, is 34, lower than the corresponding sum for 1936-37. There is a decrease of 20, under non-voted and of 14, under voted. The variations are explained below :

Non-voted—A decrease of 16, occurs under pay of officers, due to the appointment of an Executive Engineer as Superintending Engineer on a lower rate of pay in place of the permanent incumbent who has proceeded on leave preparatory to retirement, and the appointment of a voted officer as executive engineer. The provision under allowances and honoraria is less by 4, due to exclusion of last year's provision for cost of passages and to the reduction in the number of non-voted officers.

Voted—The total shows a decrease of 14,. Grant of a higher rate of pay to the mechanical engineer on the expiry of his old contract and execution of a new one (+4,), the appointment of new assistant engineers on reduced pay against the vacancies of two temporary senior assistant engineers to be confirmed in the permanent cadre (—10,) and the accrual of annual increments (+6,), have kept the figure under "pay of officers" practically unchanged. Under pay of establishment there is a decrease of 4, caused by appointment of new entrants on lower pay, the saving so accruing being set off by the increase consequential to annual increments and the entertainment of additional temporary staff. A saving of 10, is expected under this sub-head due to greater recoveries anticipated in the budget year on account of fees for services rendered.

8. (*g*) *Anti-rabic centres*—This sub-head exhibits a decrease of 6, which occurs under contingencies, due to the levy of a sliding scale of charges by the Pasteur Institute of India, Kasauli, for anti-rabic vaccine supplied by it.

B—Grants for Public Health Purposes

9. The grants are detailed in the demand. The total for 1937-38 is 4,90, while the corresponding figure for 1936-37 was 4,52, so that there is an increase of 38,. Variations are as under :

Contributions to district boards—An increase of 4, is due to inclusion of provision for payment of contribution to the District Board, Muttra, for its sanitary inspectors and for increments, leave salaries, etc. to sanitary inspectors employed under district boards which have the District Health Service.

Grants to Improvement Trusts—The decrease of 2, is due to the omission of a non-recurring grant.

Magh Mela charges—There is an increase of 1, based on requirements.

Grant to the United Provinces Sports Control Board—This is a new item of recurring expenditure. A provision of 1, has been made for a grant to this Board.

Grants for wells in rural areas—A recent inquiry has disclosed that in a large number of villages in this Province there is a severe scarcity of drinking water, for want of which villagers are put to great inconvenience. For the construction of *pucca* wells in some of these villages, a sum of 35, has been provided in the budget year. These wells are to be constructed on a contribution basis. The contribution may come from the district board or any private agency belonging to the rural area.

C—Epidemic Diseases

10. This sub-head shows an increase of 39, due to the variations mentioned below :

+10, under purchase of quinine. Owing to the widespread epidemic of malaria during 1936-37 on account of floods, the reserves of quinine and cinchona which are maintained in districts were severely depleted. To replenish these district reserves, a higher provision has been made.

—9, in the allotment for prevention of epidemics, based on probable requirements.

—42, under Quinine Factory, in the provision for purchase of raw material for conversion into tablets for sale. Last year owing to the exceptionally malarious conditions the demand for quinine was abnormal.

+80, for anti-malaria measures. The Indian Research Fund Association has offered this Government a grant of Rs.40,000 a year for five years on the condition that this sum is devoted to a special scheme for the prevention and cure of malaria and that this Government will spend an equal amount each year for the same purpose. The offer has been accepted, and a sum of 80, has accordingly been included in the estimates on the expenditure side, with the addition of 40, on the receipt side. The expenditure on provincial revenues will thus amount to 40, only.

D—Charges in England

11. Hitherto the expenditure in England under the control of the High Commissioner for India (excluding provision for stores) was shown under a separate grant, but from the budget year English expenditure has been provided for in the respective grants. The estimate of 23, under voted and of 16, under non-voted, has been framed with reference to the number of officers who are expected to be on leave out of India in the budget year. The voted figure includes provision of 5, for stores to be purchased from England, which was provided in 1936–37 under the sub-head " A—Public Health establishment."

E—Works

12. A sum of 32, more has been provided of which 21, occurs under maintenance and repairs and 11, under tools and plant. The increase under the latter is due to inclusion of provision for the purchase of a new portable air compressor, used in connexion with well-boring, which is urgently required. The extra 21, is required for special repairs to the Gomti Weir, Lucknow. This weir was seriously damaged during the rains and floods of 1936, when its bed was badly scoured and its foundations were exposed by the intensity of the flood water. The damage to the weir was examined during the recent cold weather by the Superintending Engineer and the Chief Engineer of the Irrigation Branch and they advised that special repairs to the weir were needed to ensure its stability. The cost is estimated at 21, which has accordingly been provided in the budget year. As it was essential in the interest of the public health of Lucknow that the stability of the weir should be ensured, the special repairs have been put in hand in anticipation of the vote of the Assembly.

GRANT No. 17

Agriculture Department

Till 1936–37 the heads, Agriculture, Veterinary and Co-operative constituted a single major head of account and were embodied in one demand for grant. But with effect from the budget year each of these heads, which were formerly minor heads, has been converted into a major head. As a result of the change, each of these heads now forms the subject of a separate demand for grant.

2. The total demand amounts to 39,13, as compared with 27,22, in 1936–37, thus showing an increase of 11,91, of which 11,63, occurs under voted charges and 28, under non-voted.

The variations by sub-heads are explained below.

Agricultural Department

3. *A—Superintendence*—Under this head there is an increase of 1, in non-voted charges and a decrease of 2, in voted charges. The non-voted charges are slightly higher due to the accrual of increment in the pay of the Director. The retirement of the personal assistant to the Director and the appointment of his successor on a lower pay (—2,), fixation of the pay of provincial marketing officer on a higher scale (+1,) and inclusion of provision for temporary staff for the marketing officer (+1,) have resulted in keeping the voted provision for pay of officers and establishment very close to the 1936–37 allotment. The reduction of 2, under "Allowances and Honoraria" (voted) is due to reduction of expenditure on travelling allowance.

B—Subordinate Agricultural staff—This sub-head shows a decrease of 7, made up of—

—5, under "Allowances and Honoraria" on account of the steps Government are taking to reduce expenditure on travelling allowances.

—2, under contingencies, based on requirements.

C—Other Supervising staff—(*a*) *Voted*—The voted provision is down by 8,. Under pay of officers there is a decrease of 2, due to changes in personnel consequential to the retirement of a deputy director and to the death of a divisional superintendent. The provision for pay of establishment rises by 2, based on requirements. The increases under "clerks" and "servants" are set off by reduction under "temporary establishment" due to the decision to make the 28 temporary posts of seed clerks and 56 posts of mates permanent with effect from the budget year. There is a decrease of nearly 2, under allowances, due to reduction of expenditure on travelling allowance. The provision under contingencies is also less by 4, and is based on requirements.

(*b*) *Non-voted*—A sum of 1, more has been provided under pay of officers, due partly to accrual of increments and partly to the inclusion of provision for the pay of one deputy director for full year against a part of the year during 1936-37.

D—Agricultural Engineering—There is a total decrease of 27, under this head. The variations by primary units are :

Pay of officers+2, due to accrual of annual increments.

Pay of establishment—9, mainly on account of lump deduction on the basis of past actuals for probable savings. Variations under individual items are due either to changes in personnel or accrual of annual increments.

Contingencies—20, due to omission of non-recurring provisions for the purchase of boring sets and a milling machine (—15,) and to lower provision required for subsidy on tube-well construction (—5,).

Agricultural Experiments

4. *Experiments and Demonstrations*—There is a total increase of 2,31, under this sub-head, of which 1,14, is due to a change in the accounting procedure. Hitherto the contribution from the Imperial Council of Agricultural Research used to be taken in reduction of expenditure under service heads concerned, but with effect from the budget year it has been decided to book this as receipt under the relevant revenue heads. This explains the omission of the *deduct* entry. The balance of the increase of 1,17, is due to a provision of 7, for practical training in Agriculture at Fyzabad and other departmental farms ; 10, for more subsidies to agricultural industry ; 2, for a new non-recurring grant to the Naini Agriculture Institute ; 2, for grant to the United Provinces Fruit Development Board for a fruit marketing scheme ; 31, for intensive agricultural development on the Mat Branch of the Upper Ganges Canals ; 44, more in the allotment for distribution of sugarcane seed and an additional provision of 21, for development of agriculture in tube-well areas. Of these increases, a sum of 65, will be met from the grants made by the Government of India out of the Sugar Excise Fund and contribution from factories, credit for which has been taken on the receipt side. This amount of 65, does not, therefore, constitute real addition to the expenditure from provincial revenues.

Agricultural Education and Research

5. *F—Agricultural College, etc.*—The voted charges rise by 4, while under non-voted there is a decrease of 26, the latter being due to the omission of provision for the pay and allowance of the Professor of Agriculture owing to his deputation to Indore and to changes in personnel. The increase of 4, under voted is distributed as under :

+2, under pay of officers, due to accrual of increments (+5,) set off by the decrease (—3,) on account of appointments on reduced rates of pay.

+1, under pay of establishment, due chiefly to the inclusion of provision for a temporary lecturer for estate management training (Unemployment Committee Scheme), set off by a lump deduction based on past actuals for probable savings.

+1, under contingencies, based on probable requirements.

G—Agricultural Schools—This head shows an increase of 3, which is the result of 1, under pay of officers, due to accrual of increments, and 2, under contingencies, mainly on account of tour expenses of students of the Gorakhpur School who will be sent out of head-quarters for practical training.

H—Experimental farms—There is a net increase of 28, under this head. This is due to—

+25, for purchase of more studbulls;

+10, for establishing a Potato Research Farm in the hills;

+5, for opening of a storage godown for potatoes at high altitudes;

—7, on account of stipends and grants, and

—5, under farm contingencies.

I—Public Exhibitions and Fairs—The increase of 3, under this head has been allowed for increased expenditure on account of grants to fair committees for prizes in view of the importance of demonstrating improved methods of agriculture.

Botanical and Public Gardens

6. *Public Gardens*—The voted charges show a decrease of 18, made up of

+1, under pay of officers, due to increments,

—19, under contingencies. The decrease of 17, is unreal, for the provision on account of maintenance of the Government houses at Allahabad, Lucknow and Naini Tal has been made separately as the expenditure on this account is non-voted under the new constitution. The remaining decrease of 2, is based on requirements.

7. *Nazul and other Gardens*—The total provision for the budget year is practically the same as in 1936-37. The minor variations are inconsequential and call for no comments.

8. *Special Rural Uplift schemes*—In connexion with the scheme for rural development which has been financed from the grant made by the Government of India, it has been decided that this Government should contribute annually a sum of 1,00, towards the cost of the scheme. Accordingly a sum of 1,00, has been provided for the purpose in the budget year. This, compared with 1936-37 allotment, is 35, less, due to the fact that in 1935-36 this Government's contribution was expected to be 65, only. As a result, a sum of 35, more had to be provided in 1936-37. Actual workings for 1935-36, however, showed that the contribution in 1935-36 was 57, only. In the revised, therefore, for 1936-37 a sum of 1,43, has been provided.

An extra allotment of ten lakhs has been provided this year for rural development including the improvement of communications, water-supply and cottage industries.

Char ges in England

9. These charges relating to leave salaries and deputation pay and also sterling overseas pay were heretofore provided in a separate grant, but with effect from the budget year it has been decided to make the provision in the relevant subject grants. A provision of 35, under this sub-head is based on the number of officers of the Agriculture department expected to be on leave out of India in the budget year.

Works

10. A sum of 10, less has been provided under "minor and petty works". A non-recurring provision of 21, was made in 1936–37 budget for construction of quarters for research assistants at departmental farms who would carry on research on the feeding of cattle. Expenditure on this account had, however, to be deferred last year. A sum of 12, has, therefore, been provided for the purpose in the budget year. This explains the decrease to the extent of 9,. The balance of the decrease of 1, is due to minor variations.

GRANT No. 18

Veterinary Department

As explained in the memorandum on Grant no. 17 the head "Veterinary" which was formerly a minor head, has been converted, with effect from the budget year, into a major head with a number of new minor heads introduced thereunder and will consequently form the subject of a separate demand for grant. The existing detailed heads have also been re-arranged under the appropriate new minor heads.

2. The total demand amounts to 4,73, as compared with 4,68, in 1936-37, thus showing an increase of 5, of which 2, occurs under voted charges and the balance in non-voted items.

Variations by sub-heads are explained below.

A—Superintendence

3. (*a*) *Pay of officers*—The non-voted provision is lower by 9, due to the permanent Director being on leave out of India during a greater part of the budget year, his leave salary being provided under the sub-head "H—Charges in England" in this grant.

There is a decrease of 1, under voted, which is the net result of —5, caused by the appointment of a junior officer in place of a senior officer retired, +1, due to accrual of annual increments, and +3, on account of the inclusion of provision for special pay of the officiating Director and for the salary of the officiating Superintendent, Agra Circle.

(*b*) *Pay of establishment*—As a result of the re-arrangement of detailed heads referred to in paragraph 1 above, the provision for pay of establishment has been distributed under the minor heads, A—Superintendence, C—Subordinate establishments and D—Hospitals and dispensaries. Taken together, the provision for pay of establishment stands for the budget year at 2,48, compared with 2,42, in 1936–37, thus showing an increase of 6, due partly to accrual of increments and partly to additional staff working at the newly opened veterinary hospital at Bidhuna in Etawah District, in the special tract scheme in the Agra District and in Tissue Virus Section in Lucknow.

(*c*) *Allowances and honoraria*—The voted provision is 6, less than the 1936-37 allotment. The decrease is, however, unreal, for, as a result of the re-arrangement of detailed heads, a sum of 9, has been transferred to the new minor heads, "C—Subordinate establishment and D—Hospitals and dispensaries." Taken together, therefore, there is really an increase of 3, due mainly to the inclusion of provision for the officiating voted Director and for more extensive touring required for the efficient working of the department.

(*d*) *Contingencies*—The minor variations under this unit call for no comments. The estimates are based on requirements.

B—Veterinary instruction

4. A sum of 2, more has been provided for payment to other Governments for the training of students due to the increase anticipated in the number of students.

C—Subordinate Establishment

5. The estimates under this minor head have already been explained in paragraph 3(*b*) and (*c*) above.

D—Hospitals and dispensaries

6. The estimates under pay of establishment and allowances have already been explained above. The only other item of note is a decrease of 6, under contingencies, based on requirements.

E—Breeding operations

7. There is a decrease of 11, under this minor head, as a result of

—2, due to the exclusion of non-recurring items provided for in 1936-37 budget,

+3, for purchase of stallions due to increased demand from horse breeders desiring to open new studs,

—25, under purchase of serum based on requirements,

+12, due to inclusion of new provision for the establishment of an animal husbandry department. The work of this department will in future embrace not only the treatment of diseases in animals but also their care, maintenance, nutrition, etc. This department will eventually take over cattle breeding throughout the province commencing with five selected districts in the budget year.

+1, for a new recurring grant to Dr. Slater of the Mission Poultry Farm, Etah.

G—Other charges

8. There is an increase of 9, which is due to change in the accounting procedure. Hitherto the contribution from the Imperial Council of Agricultural Research used to be taken in reduction of expenditure under the service heads concerned, but with effect from the budget year it has been decided to book this as receipt under the relevant revenue heads. This explains the omission of the *deduct* entry.

H—Charges in England

9. These charges relating to leave salaries and deputation pay and also sterling overseas pay were heretofore provided in a separate grant, but with effect from the budget year it has been decided to make the provision in the relevant subject grants. The estimate of 15, includes leave salary of the permanent Director on leave out of India.

GRANT No. 19

Co-operative Credit

As explained in the memorandum on Grant no. 17, the head "Co-operative" which was formerly a minor head, has been converted, with effect from the budget year, into a major head, forming the subject of a separate demand for grant. The detailed heads which existed formerly have also been re-arranged under appropriate new minor heads.

2. The estimate for 1937-38 is 39, above the allotment for 1936-37, of which an increase to the extent of 38, occurs in voted charges and the balance in non-voted items. The chief differences in the figures for the two years are explained below.

3. *A—Direction and B—Superintendence*—The estimate on account of general charges which used to be included under one head has been, under the revised scheme of heads of account, appo rtioned to these two new minor heads. For facility of comparison between the figures for 1936-37 and the budget year, the two heads should therefore be considered together. Taken together, the voted charges show a rise of 4, distributed as under :

(1) Pay of officers	+4,
(2) Pay of establishment	+2,
(3) Allowances, etc.	—1,
(4) Contingencies	—1,
Net ..	+4,

The increases under (1) and (2) are partly due to accrual of annual increments and partly to the inclusion of provision for an inspector for consolidation of holdings, while the decrease under (3) is due to steps which Government are taking to curtail expenditure on travelling allowance. The decrease under (4) is on the basis of anticipated requirements.

The budget figure under non-voted rises by 1, with the accrual of increment in the Registrar's pay.

4. *C—Grants-in-aid*—The total provision under this sub-head remains unaltered and calls for no comments.

5. *D—Other Charges*—The budget estimate is higher by 33, the increase being due to (i) accrual of annual increments, (ii) to the increased expenditure on the cane scheme which will be in full swing in the budget year, (iii) to the expenses incidental to the work of consolidation of agricultural holdings, and (iv) to the inclusion of new items of expenditure in connexion with dairy schemes for cities and the organization of co-operative societies for the production and sale of ghee and consolidation of holdings. The estimate for travelling allowance has been reduced by 2, on account of the steps which Government are undertaking to reduce such expenditure.

GRANT No. 20

Department of Industries

The estimate for the budget year amounts to 18,14, as compared with 16,15, in 1936-37, thus showing an increase of 1,99, caused by—

(i) Provision for new items mentioned in the relevant list	+2,11,
(ii) Exclusion of provision made in 1936–37 budget for industrial training and commercial colony	—25,
(iii) Inclusion of provision for charges in England ..	+34,
(iv) Reduction in the provision for travelling allowances in view of the steps which Government are taking to curtail expenditure on this account ..	—3,
(v) Other minor variations	—18,
Net increase ..	+1,99,

The variations by sub-heads are explained below.

A—Direction

2. (*a*) *General Direction*—There is a decrease of 1, under this sub-head, which is the result of a fall of 3, under non-voted and a rise of 2, under voted, the latter being due to accrual of annual increments, and the former occurs mainly in the provision for pay of the Director based on the actual calculation of the pay he will draw in the budget year.

(*b*) *Stores Purchase Section*—The figures for the budget year are practically the same as in the previous year and consequently call for no comment.

B—Industrial Education

3. (*a*) *Technological Institute*—The budget figure is 36, lower, made up of—

—20, under pay of officers, due to the transfer of the Sugar Section of the Harcourt Butler Technological Institute to the Government of India (—25,) set off by an addition of 5, for annual increments and the pay of the officiating oil expert in the higher scale.

—12, under pay of establishment, as a result of the transfer of certain posts of teachers, clerks, etc. from the Harcourt Butler Technological Institute to the Imperial Institute of Sugar Technology.

—1, under allowances and honoraria, based on past actuals,

—23, under contingencies, caused by —36, on account of the transfer of the Sugar Section to the Imperial Institute, +8, required for the purchase of a plant for which orders were placed in 1936-37, but which was received in the budget year, +3, for running expenses of demons-

tration oil mill based on requirements, and +2, for expenditure from the Imperial Council of Agricultural Research grant for crushing cotton seed and supply of decorticated cakes.

+20, due to the discontinuance of the contribution from the Imperial Council of Agricultural Research for sugar factory in consequence of the transfer of the sugar section of the Harcourt Butler Institute to the Government of India.

(*b*) *Technical and Industrial Institutions*—The estimate under this sub-head shows an excess of 26, as compared with the figure of the last year. The variations are explained below :

Non-voted—The non-voted charges show a decrease of 8, which occurs wholly under pay of officers, due to certain officers proceeding on leave out of India.

Voted—The voted charges rise by 34, composed of—

+1, under pay of officers, due to accrual of annual increments ;

+1, under allowances based on requirements,

+2, under grants-in-aid, due to the transfer of provision from the primary unit, " Contingencies".

+45, under contingencies, as a result mainly of +97, for commercial operations due to the importance of fostering the hand-loom industry for which a provision of 1,00, more has been made for the Arts and Crafts Emporium, Lucknow, a corresponding increase appearing on the receipt side, and −50, due to the omission of provision made last year for the Industrial Exhibition.

+10,.due to additional grant placed at the disposal of the Board of Industries.

—25, on account of the exclusion of provision made in the last year's budget for the Industrial Training and Commercial Colony, Cawnpore. A new provision of 1,00, has been made separately under the sub-head " D—Miscellaneous " for grants to young men to start new industrial and other undertakings.

C—Industrial Development

4. A sum of 3,13, has been provided under this sub-head. The details are given in the statement attached to the grant. Of this, 1,24, provided for the development of handloom industry will be met from the grant to be received from the Government of India. The estimate includes 37, on account of the unspent balance of the grant received in 1936-37.

D—Miscellaneous

5. A provision of 1,26, has been made for the various purposes set forth in the statement attached to the grant.

Charges in England

6. Hitherto, the expenditure under the control of the High Commissioner for India (excluding provision for stores) was shown under a separate grant, but with effect from the budget year, English expenditure has been provided for in the respective subject grants. The estimate of 25, under voted, includes 19, for grant of scholarships to scholars undergoing industrial training in foreign countries and 4, for purchase of stores.

GRANT No. 21

AVIATION

The United Provinces Flying Club of Lucknow and Cawnpore is the only institution in this province which trains a number of persons who intend to take up flying as a career. In 1933–34 a non-recurring grant of Rs.12,000 was sanctioned to the Club in return for which they agreed to train two nominees of the Government each year. During its first year the Club worked at a deficit, and, since there was no prospect of any improvement in its financial position, it was decided that Government should share the expenditure on account of petrol consumption and repairs and renewals by making a recurring grant of Rs.4,000 per annum to the Club. A provision of Rs.4,000 was accordingly made in the budget for 1936–37 and paid to the Club. The audited accounts of the Club for the year 1935–36 show a further deterioration in its financial condition. It is, therefore, proposed to make a grant of the same amount in the budget year. This sum is accordingly provided in the estimate.

GRANT No. 22

MISCELLANEOUS DEPARTMENTS

The total demand amounts to Rs.92,935 compared with Rs.83,683 in 1936-37, showing an increase of Rs.9,252 which is explained below :

A—Expenditure on Provincial Statistics—A sum of Rs.5,91 0 more has been provided under this sub-head due to—

(i) accrual of increment and provision for leave salaries of the statistician and the clerk (Rs.610) ;

(ii) discontinuance of the contribution received in the past from the Imperial Council of Agricultural Research for sugar-cane and cotton inquiry (Rs.1,200), and

(iii) the inclusion of the provision for allowances payable to the Roman Catholic authorities for the maintenance of ecclesiastical returns of births, baptisms, marriages and burials (Rs.4,100). This was a Central charge till 1936-37, but under the new Constitution it has become a provincial liability.

B and C—Inspector of Factories and Inspector of Steam Boilers—The decrease of Rs.1,915 is composed of the following items :

(i) an increase of Rs.630 due to annual increments ;

(ii) an increase of Rs.555 due mainly to inclusion of provision for temporary establishment owing to the increase in work ; and

(iii) a decrease of Rs.3,100 under " Allowances ", due to the steps which are being taken to reduce expenditure on travelling allowances.

D—Administration of the Indian Partnership Act—Under the new Constitution, the expenditure on the administration of the Indian Partnership Act in Governors' provinces has become a charge on Provincial revenues. A sum of Rs.457 has accordingly been provided on account of temporary establishment in the office of the Registrar of Firms.

E—Preservation and translation of ancient manuscripts—The details of the budget provision are the same as for the year 1936-37, viz.

		Rs.
(*a*) Grant to the Nagri Pracharni Sabha, Benares	..	2,000
(*b*) Grant to the Sanskrit College, Benares ..	..	1,000
(*c*) Grant to the Chaukhamba Sanskrit Series, Benares ..		75
Total	..	3,075

F—Charges in England—Hitherto, expenditure in England under the control of the High Commissioner for India was shown under a separate grant but from the budget year English expenditure has been provided for in the respective grants. A sum of Rs.4,800 has been provided for the inspector of factories and boilers who will be on leave out of India in the budget year.

GRANT No. 23

Public Works Expenditure (excluding Establishment) Charged to Revenue

This Grant consists of the following items of expenditure :

(1) Non-voted expenditure pertaining to Government Houses and other buildings appurtenant thereto.

(2) Voted expenditure on original works—

(a) Buildings.

(b) Communications.

(c) Miscellaneous.

(3) Maintenance and repairs.

(4) Tools and plant.

(5) Stock and other suspense accounts.

The total for the budget year 1937–38 is 43,24, as against 39,25, in 1936–37, or an increase of 3,99,.

2. *Non-voted expenditure*—The provision of 30, for the construction of a residence for the Secretary to the Governor at Lucknow has been necessitated by the new Constitution. This is a new post and no house was available for the incumbent. The expenditure is non-voted under section 305 of the Government of India Act, 1935. In respect of other items, all the cuts in expenditure made in previous years have been maintained except that a sum of 4, out of the cut of 10, has been restored for special repairs in connexion with Government Houses. The further increase of 4, in the ordinary repairs and maintenance charges is due to the change in classification of buildings appurtenant to Government Houses, which results in a corresponding reduction under the voted head of expenditure. Expenditure in connexion with Government Houses is non-voted under section 48 read with section 78 of the Act.

3. *Voted expenditure on Original Works*—The figures for the two years are as under :

	1936–37	1937–38
	Rs.	Rs.
(a) Buildings	2,75,362	4,65,033
(b) Communications	99,255	1,15,664
(c) Miscellaneous	64,000	39,500
Total ..	4,38,617	6,20,197

4. (a) *Buildings*—The budget for 1937–38 provides 20, for payment to the Army Department of the third and final instalment of the purchase price of certain plots of military land in the Meerut Cantonment for the construction of a tahsil building, a new court house for honorary magistrates and quarters for deputy collectors, etc. and 27, for the completion of the work of constructing a new tahsil building and quarters at Mirzapur. The provision made for the construction of nine police stations in progress is 1,56, against 1,87, in the budget for the year 1936-37. No provision has been made for the construction of a new police station at Moth in the Jhansi District on which work was not commenced in order to find funds for a new police s tation

at Mau Ranipur in the same district, which had become more urgent. Two new works have been provided. The work of construction of a block of two additional court rooms for Munsifs and a form room in the Civil Court compound at Saharanpur, for which a provision of 10, has been made, is intended to provide more space and ventilation to remove the present congestion in the record room. As Government could not find extra money for the work, a corresponding reduction has been effected in the provision for minor works for court buildings. The other works relates to the adoptation of the Colvin Free School building into a Kotwali at Allahabad, for which a sum of 29, has been provided. The work is connected with the city reorganization scheme expected to produce recurring economy in police expenditure.

In view of the retransfer of the responsibility for the execution of minor works to the Public Works Department with effect from April 1, 1937, a sum of 1,60, has been included in the shape of a lump provision for minor works under the heads, General Administration (45,), Education (20,), Administration of Justice (10,) and Police (45,). But for the reduction of 10, due to an equivalent provision for the civil courts at Saharanpur, the normal grant for minor works under the head "Administration of Justice" would have been 20,. Corresponding reductions have been exhibited in the estimates of the Civil Departments concerned.

A further 40, for Police Department has been provided for the construction of certain buildings in connexion with their other reorganization schemes. The sum has been deducted from the Police budget as representing part of the savings that will accrue this year from the reorganization.

The remaining expenditure under this head is on account of minor and petty works and is compared below :

		1936–37	1937–38
		Rs.	Rs.
(i) General Administration	..	7,900	25,000
(ii) Civil Works ..	..	21,312	37,238
(iii) Administration of Justice	..	1,000	1,000
(iv) Printing ..	..	500	500
Total	..	30,712	63,738

Item (1) exhibits a rise of 17,. A recurring increase of Rs.4,500 is provided in order to meet urgent demands which have accumulated for want of sufficient funds in the past. A non-recurring provision of 10, has also been made for renewal of the roof of the Dun Court, Dehra Dun, and of 5, for the provision of furniture for the residences of Hon'ble Ministers at Lucknow set off by the omission of last year's non-recurring grant of Rs.2,400 for minor additions to and alterations in the Council House.

Under (ii) the increase of 16, is due to the restoration of half (6,) of the cut of 12, in 1931 as the buildings have been deteriorating owing to lack of sufficient funds; a non-recurring provision of 14, for the construction of a new district engineer's office at Pauri in the Garhwal District, as the old office was accidentally destroyed by fire in the

year 1934; a decrease of 1, in the reserve for losses on stock, the requirement for which varies from year to year in consequence of fluctuations in the market value of articles; and the omission of 3, for certain accommodation for the Government Branch Press, Lucknow.

5. (*b*) *Communications*—A provision of 26, has been made for reconstructing the Bulandshahr-Ghaziabad section of the Grand Trunk Road in the Meerut Division. This work is being financed partly from the Central Road Development Fund and partly from Provincial revenues. The share chargeable to the latter is proposed to be met from the repair grant of the road which will not be required during the period of the reconstruction of the road. A corresponding reduction has, therefore, been made in the grant for repairs to roads. The Chief Engineer's reserve for minor and petty works has been raised from 50, to 84,. Owing to reduction in the normal provision of 1,10, since 1931–32 urgent demands for works have accumulated and the existing provision is wholly inadequate. This accounts for a recurring increase of 20,. The reserve also includes a non-recurring provision of 14, for metalling and tarring the berms of the portion of the Dehra-Chakrata 1-A Provincial road passing through the Indian Military Academy in the Dehra Dun District. The contribution received for the work from the Defence Department has been treated as a receipt under the head "XXXIX—Civil Works." There is a decrease of 1, in the provision for the entertainment of staff for the preparation of programmes of famine relief works, as the existing sanctioned programmes need but little amplification. The existing lump sum provisions under other heads have been repeated.

6. (*c*) *Miscellaneous*—A sum of 15, is provided for the completion of the protective works at Gorakhpur to save the town from floods. The non-recurring provision of 12, in connexion with the scheme of wâter supply to Alfred Park, Allahabad, has been repeated, as it was not safe to start the work of main-laying until the approval of the Agent of the East Indian Railway had been received.

7. *Maintenance and repairs*—The provision for the two years is compared below:

		1936–37	1937–38
		Rs.	Rs.
(*a*) Buildings	.. ..	1,68,342	1,61,624
(*b*) Communications	.. ..	30,70,036	32,09,245
(*c*) Miscellaneous	.. ..	46,492	47,846
Total	..	32,84,870	34,18,715

(*a*) The decrease of 7, under Buildings, is made up of – 4, due to the change in classification of buildings appurtenant to Government Houses to the non-voted head of expenditure, – 9, due to the omission of the provision for rents and taxes of buildings at Naini Tal in view of the curtailment of the hill exodus; and the increase of 6, in the maintenance grant of certain other buildings and for rents and taxes and up-keep of the gardens of the two extra houses taken on rent for the Hon'ble Ministers.

(*b*) An increase of 1,66, under Communications, is due to 94, a portion of the special increase considered necessary for the proper maintenance of the roads to present-day standards and to prevent deterioration; 42, for the maintenance of roads financed from the Central Road Development Fund which were formerly maintained by local bodies or which have been newly constructed; 5, due to metalling of certain miles of the Ramnagar-Ranikhet road in the Almora District; 16, for repairs to unmetalled roads (the work on which was suspended in the year 1931) in order to bring the roads to the proper standard for the convenience of the pilgrims and the public; and 9, for special repairs necessitated by the monsoon of 1936. A reduction of 25, in addition to 41, incorporated in the budget for 1936–37, due to transfer of 26, to head "Original Works" and of 40, to "Suspense" for the reconstruction of the Bulandshahr-Ghaziabad section of the Grand Trunk Road, and a fall of 2, in the maintenance charges of Stone Mahal roads, Mirzapur, reduces the increase by 27, so that the net increase is only 1,39,.

(*c*) The increase of 1, under Miscellaneous, mainly occurs in the grant for water supply at certain streams on pilgrim route and other roads in the Garhwal District.

8. *Tools and plant*—As against 65, in 1936–37, the budget figure is 87,. These figures represent the proportionate share of charges on tools and plant debitable to works outlay from revenue. The share of the charges which is debitable to capital (Head 81) is shown in Grant no. 33. It will be convenient, therefore, to consider here the total charge on tools and plant as in the statement below:

	1936–37	1937–38
	Rs.	Rs.
Head 50	64,800	86,500
Head 81	10,200	6,700
Total ..	75,000	93,200

The charges vary with the expenditure on works. The normal provision of 1,46, was cut down to 75, in the budget for the year 1932–33. The increase of 18, in the estimate for the budget year is unavoidable as most of the road rollers in the Province are very old and require extensive repairs, which, if not carried out, would greatly hamper road reconstruction and consolidation work. Besides, certain tools need immediate replacement.

9. *Stock and other suspense accounts*—Cement to the value of 1,30, purchased on credit for the reconstruction of the Bulandshahr-Ghaziabad section of the Grand Trunk Road has been debited to the head "Original Works" by credit to "Suspense—Purchases" in the accounts of 1936–37. The credit under the latter head will be wiped off, when the price of the cement is paid. A provision of 40, has been made for payment to the Cement Marketing Company and a corresponding reduction has been exhibited in the provision for road repairs.

GRANT No. 24

Improvement of Communications from the Central Road Development Account

The Central Road Development Fund is a fund constituted by the Government of India by crediting to it the additional revenue derived from the extra duty of customs and of excise on motor spirit. After excluding a certain portion as the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes, the Government of India apportion 15 per cent. of the annual receipts to their reserve and allocate the balance to the provinces on the basis of the petrol consumed in each province but retain the amounts until actually required for expenditure. Special grants are made by the Government of India from their reserve of 15 per cent. for research and intelligence and other specially deserving schemes of all-India importance.

2. The amounts allocated to the provinces can be spent only with the previous approval of the Governor General in Council on the advice of the Central Road Committee. Money from the fund may be used for expenditure on interest and amortization of loans approved or sanctioned before March 5, 1937, and spent or to be spent on the construction, reconstruction or substantial improvement of roads and bridges; and, in special cases, on the maintenance of roads and bridges constructed, reconstructed or substantially improved from the Road Fund or from loans thus approved or sanctioned. The debit to the fund of additional establishment charges due to road reconstruction works is also permissible.

3. The provision made in the budget is for :—

	Rs.	Rs.
Original Works		
(i) Works in progress, items 13 to 20 and 23 to 25	9,46,200	
(ii) New works, items 27 to 32	2,85,100	
		12,31,300
Repairs		8,735
Total		12,40,035

Of this, a sum of Rs.5,62,936 (items 14, 24, 29 and 30 in full and items 15 to 20 half the amount) is debitable to special grants from the Government of India's reserve in the Petrol Fund, and the balance, viz. Rs.6,77,099, to the provincial share of the Road Development Fund.

In view of the transfer to the capital section of the accounts (Head 81—Civil Works) consequent on the exhaustion of the provincial share in the Road Account, no provision has been made in this Grant for the works in progress at items 4, 5, and 7 to 11.

4. The accounting procedure of the Road Development Account is as follows :—

The expenditure as incurred is charged to the revenue (expenditure) head "50—Civil Works," or other appropriate head of account concerned. A corresponding amount is shown on the expenditure side under the debt section of accounts, and the recovery effected from the Government of India is credited as a receipt to that head. At the same time, the revenue (receipt) head "XXXIX—Civil Works" receives a credit equal to the amount spent. In the case of special grants from the Government of India's reserve the expenditure actually incurred on a work is recovered, subject to the limit of the prescribed percentage of the cost of the work, month by month, by credit to the head "Deposits." The amounts so received are in addition to the provincial share.

5. The total debit to the Fund in the budget year is Rs.13,29,370, which comprises the expenditure included in this Grant, viz. Rs.12,40,035, additional establishment charges in the Public Works Department due to road reconstruction programme works, viz. Rs.65,025, and interest charges anticipated at Rs.24,310 on loan money for road works transferred to the head 81—Civil Works. The charges have been included in the relevant grants, and the receipt head "XXXIX—Civil Works" exhibits a corresponding credit.

GRANT No. 25

ESTABLISHMENT OF THE PUBLIC WORKS DEPARTMENT BUILDINGS AND ROADS BRANCH

1. The department during 1937–38 will be in charge of ordinary revenue works, special revenue works, the cost of which goes to the Central Road Development Account (Petrol Fund), and of public works the cost of which is met from Loan funds. There are two account heads between which the total for establishment is distributed in proportion to works expenditure. The account heads are 50—Civil Works (Revenue head) and 81—Public Works (Capital or Loan head). Under the orders of the Government of India no share of ordinary establishment charges but the extra expenditure on establishment in connexion with road reconstruction programme is charged to the Petrol Fund. The additional establishment cost chargeable to the Petrol Fund and the distribution of the remaining establishment between the revenue and loan heads are given in the table at the end of the Grant. It varies from year to year with the expenditure on works.

2. Sub-head C exhibits the expenditure in England. Under the new Constitution, all transactions are to be transferred to India through the remittance accounts for incorporation in the relevant grants. The grant also contains a deduction in sub-head D in respect of fees received from local bodies and private persons for their works executed by the staff of the department. Such recoveries vary with the amount of private work. Sub-head E relates to the Provincial Board of Traffic and Communications, the constitution of which has been sanctioned under Rule 4 of the United Provinces Motor Vehicles Rules, 1935.

3. The totals for the departmental establishment are as under :

	1936–37	1937–38
Voted	10,08,	10,30,
Non-voted	2,71,	2,96,
Total ..	12,79,	13,26,

The budget figure thus shows an increase of 47, which is mainly accounted for by :

(i) Charges in England	41,
(ii) Accrual of annual increments	24,
(iii) Introduction of the United Provinces Service of Engineers, Buildings and Roads Branch, Class I	15,
(iv) Extra staff in connexion with minor works and technical assistance to civil departments ..	15,
(v) Constitution of the Board of Traffic and Communications	11,

(vi)	Extra expenditure in connexion with road reconstruction programme	6,
(vii)	Creation of posts, readjustments, etc. in the grade of clerks	5,
(viii)	Officers on leave and deputation	4,
(ix)	Increase in the grant for office contingencies	3,
(x)	Board of Examiners (Electricity)	2,
(xi)	Retirements	—56,
(xii)	Curtailment of hill exodus	—1,
(xiii)	Reduction in the provision for travelling allowance ..	—22,
		47,

Details of these variations are set out in the following paragraphs.

A—Direction charges

4. *Pay of officers*—(*a*) *Voted*—There is an increase of 4, on account of annual increments (+1,), and provision for leave salary (+3,) in order to obviate excesses which occurred in the past. A saving of 2, due to retirements, reduces the increase to 2,.

(*b*) *Non-voted*—The saving of 3, is due to retirements. The further saving of 1, due to officers on leave is absorbed by annual increments.

5. *Pay of establishment*— —1, the result of —5, due to retirements; —2, owing to the transfer of one clerk to the Board of Communications; +5, for annual increments and +1, due to the creation of a temporary post of electric overseer.

6. *Allowances*—(*a*) *Voted*—The decrease of 1, is due to the curtailment of the hill exodus.

(*b*) *Non-voted*—The provision has been reduced by 1, on account of the steps which Government are taking to reduce expenditure on travelling allowances.

7. *Contingencies*—+1, partly due to increase in expenditure on service postage stamps, and partly to the change in the arrangement for the despatch of dak to and from Naini Tal.

8. *Board of Examiners* (*Electricity*)—The increase of 2, is due to the creation of two temporary posts of clerks (+1,) and an additional provision of 1, to meet the fees and travelling expenses of the four members of the Board and other incidental charges.

B—Charges on Construction

9. *Pay of officers*—(*a*) *Voted* +1, the result of +6, annual increments, +35, introduction of the United Provinces Service of Engineers, Buildings and Roads, Class I, set off by —20, due to savings consequent on promotion from Class II Service, —18, due to retirements, and —2, on account of deputation of an officer to the Government of India. Retirements result in a reduction of 4, in the extra cost of staff in connexion with road reconstruction works.

(*b*) *Non-voted* (—13,) as a result of retirements —18, and fall in compensation to I. S. E. officers for abolition of certain administrative posts —4,; partly absorbed by reversion from deputation (+4,) less grant of leave to officers +4, and annual increments +1,.

10. *Pay of establishment* (+16,)—The budget provision shows a rise of 16, which is composed of increases due to the posting of accountants and reserve accounts clerks +3, ; extra staff of ten overseers and ten clerks for minor works and technical assistance to civil departments +10, readjustment of certain grades of clerks +2, annual increments +10, and staff for road reconstruction work +4, ; and of a saving of 9, due to retirements and of 4, on account of extension of the period of deputation of overseers and draftsman.

11. *Allowances*—(*a*) *Voted* (—8,)—The increase of 5, due to the retransfer of the responsibility for the execution of minor works and technical assistance to civil departments, and of 5, on account of road reconstruction programme works which necessitate frequent journeys, absorb a sum of 10, out of the savings of 18, which are expected to accrue from the steps which Government are taking to reduce expenditure on travelling allowance.

(*b*) *Non-voted*—Here also occurs a decrease of 3, for the same reason.

12. *Contingencies* (+3,)—The increase comprises 1, to meet incidental charges in connexion with road reconstruction works, and 2, intended for the restoration of a small portion of the heavy cut in the year 1931 in order to meet urgent requirements.

C—Charges in England

13. These charges relating to leave salaries and deputation pay and also sterling overseas pay, which were heretofore provided for in a separate grant, used to be deducted from the gross establishment charges to arrive at the figure of Indian expenditure. This procedure has been changed and the English expenditure will now be accounted for in the Indian budget. The *minus* entry therefore disappears in this Grant. The increase of 41, is thus not real for if the *deduct entry* is ignored, there is a fall of 17,.

E—Board of Communications

14. The provision of 11, for the adequate performance by the Board of its functions comprises 1, on account of special pay to one Deputy Chief Engineer, who will act as Secretary to the Board ; 2, for a clerk and a peon ; 6, to meet the travelling and daily allowances of the members of the Board and 2, for other incidental charges.

GRANT No. 26

Grants-in-aid of Civil Works

1. The details of the various grants to local bodies are as follows :—

A—Municipalities

	Rs.
(1) To the Municipal Board, Ballia, for the maintenance of a bund	500
(2) To the Municipal Board, Kasganj, for the maintenance of an old provincial road transferred to the control of the Board by the Public Works Department	534
(3) To the Municipal Board, Saharanpur, for the maintenance of a portion of the Pandohinadi bund transferred to their control from that of the Public Works Department ..	600
(4) To the Municipal Board, Meerut, towards the maintenance of the recreation grounds in the Civil Lines ..	750
(5) To the Municipal Board, Naini Tal, on account of pensionary charges paid by them to the Public Works Department in connexion with that Department's maintenance of certain roads and drains in the municipality ..	120
Total ..	2,504

B—District Boards

(1) To the District Boards of Bahraich (Rs.1,631), Almora (Rs.5,400), and Moradabad (Rs.750) for the upkeep of certain roads, and to the District Board, Naini Tal (Rs.125) for the upkeep of the Indian dak bungalow transferred to the control of the Board	7,906
(2) To certain district boards on account of surplus income from ferries managed by the Public Works Department (paid under section 17 of the Ferries Act, 1878) ..	58,130
Total ..	66,036

2. Items A(1) to (5) are recurring charges which were also included in the budget for 1936-37.

3. Item B(1) repeats the recurring provision of 1936-37.

Item B(2) represents the surplus income from ferries managed by the Public Works Department which is payable to the district boards. A sum of Rs.58,130 has been estimated for the budget year.

4. Item C is a fixed contribution to the Government of Bihar for the maintenance of a road in the interest of certain outlying tracts of the Mirzapur District.

GRANT No. 27

FAMINE RELIEF

During the old Constitution the Famine Relief Fund was maintained as required by rule 29 of the Devolution Rules read with the provisions of Schedule IV to those rules. Under the said provisions the Provincial Government had to make an annual assignment of Rs.16 lakhs to the Fund for expenditure upon the relief of famine provided that no assignment need have been greater than was required to bring the accumulated balance in the Fund to Rs.55 lakhs ; and when the balance was not less than the above amount the annual assignments were suspended. The Fund formed part of the general balances of the Governor General in Council who paid to the Provincial Government at the end of each year interest on the average of the balances held in the Fund on the last day of each quarter. This interest was also credited to the Fund. The Fund could be utilized only on the relief of famine though when the balance exceeded Rs.55 lakhs the excess over that sum could be expended on protective irrigation works, grant of loans to cultivators, repayment of advances from the Provincial Loans Fund or in meeting irrecoverable balances of loans made to cultivators.

2. The new Government of India Act contains no provision for continuing the Fund in its statutory character under Provincial Autonomy so that the Fund would have ceased to exist after March 31, 1937, as the Devolution Rules along with the old Government of India Act came to an end on that date, and accordingly the balance in the Fund would have merged in Provincial revenues. To meet the situation the Secretary of State in Council sanctioned in June, 1936, an amendment to the Devolution Rules enabling the Governor General in Council to permit withdrawal by a Provincial Government of the balance in their Fund on being satisfied that an Act of the Local Legislature had made provision for the constitution as a separate fund to be utilized on the occasion of serious famine or flood of the sum so withdrawn and invested in the securities of the Government of India. On careful consideration the late Government came to the conclusion that it was desirable to perpetuate the Fund and to make it continue to serve the purposes for which it was originally established, and they decided to introduce the necessary legislation in the late Council mainly with a view to avoid loss of interest on the Fund moneys pending the passing of a suitable enactment by the new Legislature. The United Provinces Famine Relief Fund Bill was accordingly introduced in the late Legislative Council in its session held in November, 1936, and the Bill was considered and passed by that body in the same session.

3. The Famine Relief Fund Act thus passed provides for the establishment of a statutory fund by the name of the United Provinces Famine Relief Fund to consist of the securities purchased out of the balance withdrawn from the old fund, the interest earned on such

securities and the annual contributions made from Provincial revenues. The Fund can be expended only upon the relief of serious famine and of distress of a serious nature arising from drought, flood or other natural calamities. When, however, the balance in the Fund exceeds Rs.55 lakhs the excess may be utilized to meet expenditure on protective irrigation works and on other works for the prevention of famine or to pay the debt charges for which the Province is liable. The account of the Fund shall be made up at the end of each financial year, the securities included in the Fund being valued at their market value on the last day of the said year. If the accounts so made up in respect of any year show that the Fund has fallen below Rs.55 lakhs the deficiency must be made good by assignment from Provincial revenues in the following year. In case the deficiency exceeds Rs.16 lakhs it may be made up by annual instalments each of which, except the last, being not less than Rs.16 lakhs.

4. In accordance with the above provisions of the Famine Relief Fund Act, the Provincial Government, with the previous sanction of the Governor General in Council, withdrew early in January, 1937 the balance at the credit of the old fund and invested the same by purchasing securities of the aggregate face value of Rs.51,07,400, at a cost of Rs.54,99,914 *plus* Rs.41,374 on account of accrued interest; the total purchase price thus paid amounted to Rs.55,41,288.

The account of the Fund prepared at the end of 1936-37 showed that the amount in the Fund, taking into account the market value of the securities as on March 31, 1937, fell short of the prescribed minimum of Rs.55 lakhs by Rs.2,65,000 and this latter sum represents the amount to be transferred to the Fund from Revenue in the budget year. This amount will also be invested in Government of India securities. The deficiency mentioned above is mainly due to the fact that the securities held in the Fund depreciated in value, their market value on 31st March, 1937 being Rs.52,47,520 only.

5. The total amount to be withdrawn from the Fund in the budget year amounts to Rs.1,56,560. This sum is required for the following purposes :

	Rs.
(1) Test works and relief	2,500
(2) Maintenance of famine tools and plant	1,060
(3) Gratuitous relief..	50,000
(4) Fodder operations (maintenance and precautionary expenditure)	1,000
(5) Railway concession rates	5,000
(6) Other operations..	2,000
(7) Repayment of loans from the Central Government .	95,000
Total	1,56,560

(1) *Test works and relief*—In the last financial year a provision of Rs.20,000 was made under this head. This was intended to stand the adjustment of expenditure on certain revenue producing works

on the Jumna Canal which in 1933-34 was debited to Irrigation Department working expenses, but which, according to the ruling of the audit authorities, had to be written back to "54. Famine Relief" in 1936-37. The sum of Rs.2,500 provided in the budget year is required for test works opened at several places on account of the extensive damage caused by hail-storms in February, March and April, 1937. It is difficult to be definite in estimating requirements under this head, but it is hoped that the amount provided will suffice.

(2) *Maintenance of famine tools and plant*—The Irrigation Department maintain a stock of famine tools and plant and the estimate is based on actual requirements.

(3) *Gratuitous relief*—The original grant in the previous year was Rs.10,000. This was augmented by a supplementary grant of Rs.77,000 obtained in November, 1936 for relief of distress caused in a large number of villages by heavy floods. The provision in the budget year is based on probable requirements.

(4) *Fodder operations*—The Forest Department will not purchase any presses in the budget year but require a sum of Rs.1,000 for maintaining the existing presses which are kept as a precautionary measure in case of famine, for renewal of the roofs of hay godowns in the Eastern Circle and for the thorough overhauling of machines in the South Kheri Division.

(5) *Railway concession rates*—The amount provided represents the lump sum allotment required for the supply of *bhusa* at concession rates in areas affected by the hail-storms of February, March and April, 1937, as also for charges on account of the delivery of forest hay at concessional freight rates in several districts.

(6) *Other operations*—The amount is required for the proper maintenance of material purchased in the past for the destruction of locusts.

(7) *Repayment of loans from the Central Government*—As already explained, the excess over Rs.55 lakhs in the Fund can be used *inter alia* for paying the debt charges for which the Province is liable. Accordingly Rs.95,000 will be withdrawn from the Fund and utilized towards the repayment of the consolidated loan to the Government of India.

6. A table setting out the position of the Fund is appended to the demand for this grant. According to the revised estimate, 1936-37, the cash balance in the Fund at the end of March 31, 1937, is estimated at Rs.7,762. In the budget year the securities of the aggregate purchase price of Rs.57,65,000 included in the Fund will earn interest amounting to Rs.1,54,250. The total of the cash and securities (at purchase price) included in the Fund will therefore be Rs.59,27,012. From this Rs.1,56,560 will be withdrawn for the purposes explained in paragraph 5 above. The balance on March 31, 1938, will then be Rs.57,70,452 or Rs.2,70,452 above the prescribed minimum of Rs.55 lakhs, though the market value of the securities contained in the Fund will probably not exceed the 55 lakhs prescribed by the Act.

GRANT No. 28

SUPERANNUATION ALLOWANCES AND PENSIONS

Inclusive of the amounts debitable to Commercial departments the totals under this Grant compare as under :—

				Voted	Non-voted
1936-37	..	..	..	68,72,	2,18,
1937-38	..	..	..	72,22,	24,98,
		Difference	..	+3,50,	+22,80,

2. Hitherto the expenditure in England under the control of the High Commissioner and the Secretary of State for India was shown under a separate grant, but from the budget year English expenditure has been provided for in the respective grants. Excluding the provision for pensionary charges payable in England made under this grant on account of the above change in procedure, the real excesses under voted and non-voted amount to 50, and 10, only respectively, which are explained below.

3. *Voted* (+50,)—The entire increase appears under the main sub-head for superannuation and retired allowances and allows for ordinary growth in pensionary charges which have not yet reached the peak figure.

4. *Non-voted* (+10,)—The decrease of 5, under superannuation and retired allowances, is on the basis of past actuals. The decrease of 2, under donations to provident funds, is based on probable requirements. The provision for covenanted civil service pensions is higher by 3, and is based on the revised for 1936-37. A sum of 14, has been provided for payment of political and charitable allowances for the maintenance of certain ancient mosques and temples in the United Provinces. The charge was Central till 1936-37 but, under the new Constitution, will be borne by the Provincial Government. These account for the net increase of 10, under non-voted items.

5. *H—Charges in England*—This has been referred to in paragraph 2 above. The estimates for pensionary charges in England for the budget year amount to 3,00, under voted and 22,70, under non-voted as against 2,83, and 21,57, respectively, in 1936-37. The difference represents the ordinary growth in pensionary charges.

6. *I—Deductions on account of Commercial departments*—Pensions paid to officials who have served in the Irrigation department are charged to the head, "55—Superannuation", but the Irrigation head receives a debit calculated at a percentage of Irrigation establishment charges. The Irrigation debit appears in Grant no. 8, and since the Assembly will vote the amount debitable to Irrigation under Grant no. 8, only the net amount is presented to the vote of the Assembly under this Grant. The amount in 1936-37 was 3,75, while the corresponding figure for 1937-38 is 3,84,. The difference is due to the increased cost of irrigation establishment in the budget year.

7. *Sub-head J—Equated payments of commuted value of pensions charged to capital*—There are two kinds of commutation transactions, viz. (*a*) payments to pensioners, or to other Governments when this province transfers any pension to them, and (*b*) receipts representing the commuted value of pensions transferred to this province by other provinces. Both the charges and receipts are of a capital nature and are exhibited in grant no. 34 relating to head 83, receipts being taken in reduction of expenditure on commutations. The net charge under the head 83 represents a saving to the revenue head for Superannuation allowances and pensions. Accordingly this head takes for 15 years a share of the equated payment on account of the net sums shown under 83. The equated payment up to the year 1936–37, which falls due in 1937–38, is Rs. 6,63,000 as shown under sub-head J and is made up of—

(*a*) Rs.4,03,300 for principal, which is deducted under the head "83" and

(*b*) Rs.2,59,700 for interest, which appears as a deduction in the non-voted appropriation for interest on debt and other obligations.

The items shown under this sub-head represent only account adjustments and are therefore excluded from the amount voted under this grant. The real charge on account of interest on loans for commutation appears in the non-voted appropriation for interest on debt and other obligations, and that on account of the repayment of the capital of the loans in the non-voted appropriation for Reduction and Avoidance of debt.

8. *Sub-head K—Repayment of gratuities charged to Head* 85—Gratuities granted under the retrenchment rules are debited initially to the capital head "85—Payments to retrenched personnel" but are written back to the revenue head "55" within a period of five years. A sum of Rs.18,000 (voted) and Rs.5,500 (non-voted) will thus be written back from the capital to revenue head in 1937–38 in respect of gratuities paid or payable till the end of the year 1936–37. This explains the figures against the entry "K" in this grant. In the past the vote of the legislature was obtained for gross expenditure under the head "85" ; no vote for write-back is therefore necessary. The figures for write-back have accordingly been excluded from the total amount voted under this grant.

GRANT No. 29

DEPARTMENT OF STATIONERY AND PRINTING

The total grant of 12,15, shows an increase of 44, over the provision for 1936–37, due mainly to the following variations :

1.	Pay of establishment	—3,
2.	Allowances and Honoraria	+3,
3.	Contingencies	—32,
4.	Provision for depreciation	—2,
5.	Type foundry	+2,
6.	Provincial stores	+5,
7.	Purchase of plain paper used with stamps ..	+8,
8.	Charges in England	+64,
9.	Works	—1,
	Net increase ..	—44,

Variations by sub-heads are explained below.

B—Government Press

2. *Pay of establishment*—3, composed of an increase of 4, under operative and temporary establishment, on the basis of requirements set off by a reduction of 7, under other items due partly to actual requirements and partly to appointment of new incumbents on reduced scales of pay.

3. *Allowances and Honoraria*+3, mainly due to increased provision on account of overtime allowance on the basis of actual requirements and past actuals.

4. *Contingencies*—32, composed of an increase of 2, under postage and telegram charges due to revision of postal rates and reductions amounting to 34, as under :

Other contingencies (election charges)—20, as no provision on this account is required,

Other non-contract contingencies—2, based on actual requirements and

Purchase of English stores—12, as the required provision on this account has been transferred to the head " Charges in England—Other charges ".

5. *Provision for depreciation*—2, on the basis of actual requirements.

6. *Type foundry*—2, occurs under the head " *Deduct* value of type met from the depreciation fund " which is based on requirements and is to set off an equivalent amount included under " Renewals and replacements from the depreciation fund ".

E—Provincial stores

7. The provision under this head has been increased by 5, to provide for the purchase of stationery which will be required in connexion with increased Settlement operations and the growing demand for stationery. The estimate has been framed with due regard to economy.

G—Purchase of plain paper used with stamps

8. There is an increase of 8, based on anticipated requirements.

H—Charges in England

9. There is an increase of 64, made up of 4, (non-voted) on account of the payment of the sterling overseas pay in England to the Superintendent and the balance for the purchase of stores. The charges on account of the former used to be provided for in a separate grant. This procedure has now been changed and the English expenditure will now be accounted for in the relevant subject grants.

Works

10. The decrease of 1, occurs under maintenance and repairs and is based on requirements.

GRANT No. 30

57—MISCELLANEOUS CHARGES

This grant covers all transactions of the civil departments which it is not possible to bring to account under any of the descriptive major heads. This accounts for the diversity of charges debitable to this head.

The total estimate of 8,81, is 3,42, below the grant for 1936-37. This decrease is the net result of the following variations:

(1) B—Cost of books and periodicals	+5,
(2) C—7. Maintenance of orphans and foundlings	—2,
(3) H—Irrecoverable loans written off	—4,63,
(4) I—1. Contributions to Municipalities *recurring*	+2,
Ditto *non-recurring*	+21,
(5) I—10. Grant to the Society for the Prevention of Cruelty to Animals (Lucknow) ..	+2,
(6) J—Compensation to the Rohilkhand and Kumaun Railway	—5,
(7) K—Charges for treatment of patients at the Pasteur Institute	—5,
(8) L—1. Abolition of coolie *utar* in Kumaun ..	—1,
(9) L—3. Unforeseen charges	—3,
(10) L—6. Demarcation of boundaries between British territory and Indian States ..	+3,
(12) L—7. Purchase of portraits of Their Majesties	+3,
(13) L—8. Cost of survey of waqfs under the United Provinces Muslim Waqfs Act, 1936 ..	+32,
(14) M—Charges in connexion with the celebration of His Majesty's Coronation	+19,
(15) N—Commission of Inquiry—Rent and Revenue and Rural Indebtedness Committees ..	+50,
Net decrease ..	—3,42,

2. The above variations are explained below:

(1) B—*Cost of books and periodicals*—The increase is due to provision for subsidizing newspapers for publicity purposes.

(2) C—7. *Maintenance of orphans and foundlings*—The decrease of 2, is based on past actuals.

(3) H—*Irrecoverable loans written off*.—The decrease of 4,63, is due to the omission of the non-recurring provision made in the previous year for writing off irrecoverable *taqavi* advances and also to the omission of 4, which was included in the last financial year for writing off the balance of the loan granted to the District Co-operative Bank, Bijnor. During 1936-37, the Board of Revenue sanctioned the remission of the remainder of the old *taqavi* arrears reported as irrecoverable by the local officers. Accordingly the provision of 30, will, it is hoped, suffice for the budget year.

(4) I—1. *Contributions to Municipalities—Recurring*—The increase of 2, is due to the provision for the payment of a recurring grant to the Municipal Board, Nawabganj (Bara Banki), as compensation for the loss in the board's income consequent on the resumption of certain nazul property from its control.

Non-recurring—The total amount provided is 21,. Of this 1, is for the payment of a non-recurring grant to the Nawabganj Municipal Board, for the reasons mentioned above. The remaining amount is for the payment of a grant of 20, to the Hardwar Municipal Board in connexion with the kotwali project in that town. The grant is partly in lieu of a building which the board made over to Government for use as married constables' quarters, and partly as compensation for the loss in the board's income from certain shops attached to the two outposts which were sold and the sale-proceeds of which were credited to Government.

(5) I—10. *Grant to the Society for the Prevention of Cruelty to Animals (Lucknow)*—This grant is intended to cover the loss in the society's income arising as a result of the recent decision that the proceeds of magisterial fines realized on conviction under the Hackney Carriages Act, have to be credited to provincial revenues as receipts from the administration of justice. Formerly these fines were credited to the municipal board, who shared them half and half with the society. The grant is covered by more than an equivalent increase in the receipts under "XXI—Administration of Justice".

(6) J—*Compensation to the Rohilkhand and Kumaun Railway*—For many years a sum of Rs.10,000 has been paid annually to this railway company as compensation for waiving their right to a supply of fuel from the Tarai and Bhabar Government forests, one-half of the amount being met from Provincial Revenues and the other half from Central. Recently the Provincial Government represented to the Government of India that with the inception of Provincial Autonomy the whole charge should be borne by Central Revenues and the Government of India accepted this proposal. The provision of 5, which used to be made in the Provincial budget in the past is accordingly being omitted with effect from the budget year.

(7) K—*Charges for treatment of patients at the Pasteur Institute*—The decrease of 5, is based on the average expenditure of the past three years.

(8) L—1. *Abolition of coolie utar in Kumaun*—The decrease of 2, is based on requirements.

(9) L—3. *Unforeseen charges*—The reduced provision of 3, will, it is expected, suffice for any unforseen demands during the budget year.

(10) L—6. *Demarcation of boundaries between British territory and Indian States*—With the inception of Provincial Autonomy the cost of the demarcation of boundaries between British territory and Indian States and independent foreign states will, where Governors' Provinces and Indian and foreign states are concerned, be shared equally by the parties concerned. A provision of 3, based on anticipated requirements has accordingly been made in the budget year.

(12) L—7. *Purchase of portraits of Their Majesties*—A provision of 3, has been made for the purpose. The portraits are required for important Government offices and buildings.

(13) L—8. *Cost of survey of Muslim waqfs*—The lump provision made under this head represents the amount required in the budget year for the survey of all Muslim Waqfs in this province as required by the United Provinces Muslim Waqfs Act, 1936. Under the provisions of the same Act, the entire cost of the survey, which will initially be met from Provincial Revenues, will eventually be recovered by the Government from the *mutawallis* of the waqfs to which the Mussalman Waqfs Act, 1923, applies, in proportion to the income of the property of such waqfs situated in the United Provinces. In the budget year however no recovery is anticipated.

(14) *M—Charges in connexion with the celebration of His Majesty's Coronation.*—The provision under this sub-head represents the charges for the illumination of Provincial buildings on the occasion of the Coronation of His Majesty King George VI.

(15) *N—Commissions of Inquiry*—Provision of 50, has been made to meet the charges in connexion with two committees of inquiry which Government intend to set up shortly to consider changes in the rent and revenue laws of the Province and the problem of rural indebtedness.

3. Apart from the grant of Rs.2,000 to the Nawabganj Municipal Board, which has already been explained above, the details of the recurring grants to certain municipalities and district boards are as follows:

Municipalities

	Rs.
(i) Ghazipur, as compensation for the loss of income from stud lands	7,600
(ii) Agra, as compensation for the loss of income from tolls on the Jumna Bridge	15,000
(iii) Allahabad, as nazul subsidy	18,240
(iv) Notified Area Committee, Fatehpur-Sikri, to supplement its income from direct taxation ..	1,000
(v) Jhansi, as compensation for the loss of revenue from house-tax consequent on the creation of the Jhansi Notified Area..	2,000
Total ..	43,840

District Boards

(i) Saharanpur and Bulandshahr, for general purposes (Rs.30,000 each)		60,000
(ii) Ballia (Rs.5,626 contract and Rs.5,000 on account of surplus ferry receipts ; the ferry is under the management of the district magistrate) ..		10,626
(iii) Dehra Dun, under the contract made with it in 1914-15		1,295
	Rs.	
(iv) Contract grants to—		
Dehra Dun (in addition to Rs.1,295)	28,430	3,38,680
Pilibhit	47,388	
Farrukhabad	11,450	
Jhansi	73,020	
Jalaun	6,681	
Hamirpur	13,730	
Banda	26,159	
Mirzapur	7,112	
Gorakhpur	13,362	
Naini Tal	22,338	
Almora	35,000	
Garhwal	25,000	
Kheri	17,688	
Fyzabad	3,000	
Bahraich	8,322	
(v) Three Kumaun boards for schools, hospitals and roads—		
Naini Tal	12,000	77,375
Almora	37,672	
Garhwal	27,703	
(vi) Garhwal for the third veterinary assistant ..		672
(vii) Jhansi, as compensation for the resumption of certain groves		2,219
Total ..		4,90,867

4. There is a small amount of Rs.265 under "I—Miscellaneous contributions" for payment to the East Indian Railway towards the widening of a culvert. The amount represents interest at 5 per cent. per annum on the sum of Rs.5,300 which the railway will spend on the rebuilding of a bridge on the Main Allahabad Division Line, in order to protect from floods the crops of a large area of good cultivated land.

GRANT No. 31

EXTRAORDINARY CHARGES ON RETRENCHED PERSONNEL

In 1932 rules were promulgated under which a government servant who was selected for compulsory discharge before reaching the age of superannuation with a view to securing, on purely financial grounds, a reduction in the cadres of various services, was entitled *inter alia*, to (i) such leave pending retirement as was admissible to him, and (ii) travelling allowance for himself and his family according to the service rules governing transfers applicable to him. These retrenchment rules expired on December 31, 1935, but some of the officers who were retrenched under these rules will continue to draw leave salaries during the budget year. It is estimated that a provision of Rs.3,000 (voted) will be necessary for this purpose.

GRANT No. 32

IRRIGATION AND HYDRO-ELECTRIC WORKS NOT CHARGED TO REVENUE

For Irrigation and hydro-electric loan works generally described as "works not met from revenue" the budget provides a total expenditure of 93,96, which is the subject of the following two grants :

This grant for works outlay	82,72,
Grant no. 8 (share of establishment charges) ..	11,24,
Total ..	93,96,

This grant concerns Irrigation proper and hydro-electric, each of which is explained in the succeeding paragraphs so far as works outlay is concerned.

Irrigation (Productive)

2. A sum of 47,49, has been provided for the following :

(*a*) Works in progress	46,24,
(*b*) Other works	1,24,
(*c*) Tools and plant	40,
(*d*) Suspense	16,
(*e*) *Deduct*—receipts on capital account ..	—5,
(*f*) *Deduct*—contributions from revenue ..	—50,
Net total ..	47,49,

(*a*) *Works in progress*—For completing the remodelling of the Mat and Hathras branches, a sum of 3,12, has been provided in the budget year. A total provision of 1,02, has been made for the completion of the works as detailed under :

(i) Komri distributary	69,
(ii) Daurala distributary electrification scheme ..	12,
(iii) ,, Sugarcane Tramway	5,
(iv) Pumping water into the Ganges Canal ..	16,
Total ..	1,02,

For the experimental scheme to test both the actual demand for irrigation in Fyzabad and the technical and commercial feasibility of irrigation by means of steam-generated electric power, a sum of 11,00, is required in the budget year, of which 2,00, is needed for the machinery which could not be dispatched in 1936–37 owing to the

industrial boom and re-armament work in Europe. The balance of 9,00, is required for the following :

(a) For the completion of the work as originally estimated ..	7,52,
(b) Due to heavy rise in price of copper and certain necessary improvements	1,00,
(c) Maintenance charges	48,
Total	9,00,

A sum of 31,10, has been provided for State tube-wells. By March 31, 1938, the total programme of 1,500 tube-wells will be worked up to.

(b) *Other works*—A sum of 27, is required for the construction of a residence at Agra for the Executive Engineer, Lower Division, Ganges Canal. The balance of 97, is needed to cover the cost of certain minors to be constructed on the Sarda canal and of unforeseen minor works.

(c) *Tools and plant*—These are used jointly for revenue and loan works, the total cost being distributed at the rate of 2·5 per cent. on works outlay. Compared with 1936-37, the proportionate cost of tools and plant on loan works in the budget year is lower by 49, partly on account of decrease in works and consequently less requirements of stock in the budget year, and partly due to the adoption of the new method of *pro rata* distribution of establishment and tools and plant charges on the Hydel and tube-well works.

(d) *Suspense*—A sum of 16, has been provided for the suspense account of State tube-wells and the Fyzabad electricity and Gogra pumping scheme.

(e) *Deduct—receipt on Capital account*—A recovery of 5, is expected in the budget year from the sale-proceeds of tools and plant, etc.

(f) *Deduct—Contribution from Revenue*—The sum of 50, shown against this entry relates to the recovery of the cost of watercourses on the Sarda canal. Their cost was originally debited to Capital, but is being written back by instalments to Revenue.

Irrigation (unproductive)

3. A total provision of Rs.30,800 has been made, which is composed of Rs.800 for tools and plant which is self-explanatory, of Rs.27,000 for the construction of a number of minor projects of canal extensions in Bundelkhand and of Rs. 3,000 for the Dun canals.

Hydro-electric schemes

4. A sum of 38,39, has been provided for the various works, particulars of which are given in the statement attached to the grant. These works are required in connexion with the finalization of the revised project of the Ganges canal hydro-electric grid scheme as sanctioned by the Secretary of State for India.

5. *Tools and plant*—The decrease of 7, is due to less capital outlay and also to demands being kept as low as practicable.

6. *Suspense*—No variations.

7. *Deduct—Receipts on Capital account*—It is proposed to purchase the distribution system of the Lower Ganges-Jumna Electricity Distribution Company. A sum of 4,00, for the purpose has been provided in the budget year, and it is included in 38,39, referred to in paragraph 4 above. The undertaking will, however, be resold to other licensee as soon as possible. The sale-proceeds will appear as a reduction of expenditure. A sum of 4,00, has accordingly been shown against this entry.

GRANT No. 33

Outlay on Public Works (excluding establishment) not charged to Revenue

A provision of 2,75, has been made for completion of the work on the extension of the Council House building at Lucknow. The scheme provides accommodation for the Upper House, additional office accommodation and seating arrangements, necessitated by the new Constitution.

2. The second item of this grant is for an extension of the Nurses' Home of the King George's and Queen Mary's Hospital, Lucknow. The present home was built in 1912 to accommodate 18 nurses. The work of the hospitals has increased to such an extent that no less than 49 nurses are living in a state of extreme discomfort in the home. The provision of extra accommodation is thus very urgent. The cost of providing 21 additional rooms is estimated at Rs.54,806. A provision of 50, has been made in the budget year for completion of the work.

3. The budget also includes a provision of Rs.14,10,987 for works of road improvements included in the sanctioned five-year road programme embarked on in the year 1935-36. For the sake of economy in both capital outlay and in maintenance charges, as well as for the sake of public convenience and industrial development, it is imperative to complete the programme by the end of 1939-40. The interest and amortization charges of the loan money will be met from the future income of the Province from the Central Road Development Fund. All the works are in progress.

4. The proportionate share of tools and plant for works in this grant is Rs.6,700.

GRANT No. 34

COMMUTED VALUE OF PENSIONS

There are two kinds of commutation :

(1) A pensioner may desire to draw his pension in another province. In such a case, the pension is transferred for payment by the Government concerned, which receives in cash the commuted value of the pension taken over. These payments are shown under sub-head A of the grant. On the other hand, pensioners of other Governments often take up their residence in the United Provinces, in which case this province receives the commuted value from the Government to which they belonged and arranges to pay the pensioners. These recoveries are shown as a deduction from expenditure under sub-head C of the grant. It may be mentioned that only the Central Government, Military Department and North-West Frontier Government share with the Government of the United Provinces the above arrangement of adjustment of the commuted value of pensions. Other Provincial Governments adjust the actual annual pensionary charges.

(2) Pensioners who are paid their pensions from provincial funds may commute up to one-half of the pension, subject to certain conditions. For this class of commutation, provision is made under sub-head B.

The variations under sub-heads are explained below :

2. *Sub-head A—Payment of commuted value to other Governments*—The budget provision is 1,10, as against 1,25, in the year 1936–37. A lower figure has been taken on the basis of the revised estimate of 1936-37.

3. *Sub-head B—Commuted value of pensions*—In 1936–37 the provision was 12,50, voted and 75, non-voted, or in all 13,25, while for the budget year a provision has been made of 10,25, voted, and 75, non-voted, or in all 11,00, based on past actuals.

4. *Sub-head C—Capital receipts*—Recoveries from other provinces are estimated at 2,50, as against 2,75, in the year 1936-37.

5. *Sub-head D—Capital repayments*—The *deduct* entry of Rs.4,03,300 is explained in the memorandum on Grant No. 28.

GRANT No. 35

Loans and Advances bearing Interest

Before the introduction of provincial autonomy only "Loans to Municipalities, etc." were given by the provincial Governments and "Loans to Government servants" were financed by the Government of India. Now these loans to government servants of this province will also be given from provincial funds and provision for them has accordingly been made in the budget.

2. *A—Loans to Municipalities, etc.*—The details of (1) Loans to Municipalities, (2) Loans to District Boards, and (7) Miscellaneous loans and advances are given in the statement of details attached to the grant and require no comment.

The provision of Rs.21 lakhs for "Advances to cultivators," i.e. *taqavi*, is for cash disbursements as well as *taqavi* in the form of fertilizers and seeds. It is proposed that the Agriculture Department should purchase fertilizers and seed from the permanent advances given to that department (*vide* Memo. on Grant no. 36) and distribute them to the cultivators. The value of the fertilizers and seed when distributed will be treated as *taqavi*.

The entry of "United Provinces Encumbered Estates Act bonds" under this head is a new one. It has been decided by the Auditor General that the bonds issued to creditors under the Act should be treated as permanent debt of the Province by *per contra* debit entry under the head "Loans and Advances by the Provincial Government." The capital portion of the equated instalment recovered from debtors will also be credited to the same head. Thus the balance under the head will show the amount of loan still recoverable from debtors. The permanent debt of the Province will be discharged when the bonds are redeemed. It is expected that bonds of the value of 1 crore will be issued during the current year; hence the provision for this amount has been made in the budget. There will be a corresponding credit under "N—Public Debt."

3. *B—Loans to Government servants*—All the items under this head, except "Other advances" are self-explanatory. The amount of Rs.1,500 provided under "Other advances" is meant for advances to police officers for defending themselves in Civil and Criminal cases brought against them on account of acts done in the discharge of their official duties. Such advances will be recovered by instalments unless on hearing the results of the legal proceedings Government decide to bear the cost of the defence.

GRANT No. 36

Interest-free Advances

This is a new head in the provincial budget. Formerly the Government of India used to provide for these advances but on the introduction of Provincial Autonomy advances for provincial purposes are to be financed by Provincial Governments.

Provision of a permanent advance of 2 lakhs to the Director of Agriculture is required for purchase of fertilizers and of $2\frac{3}{4}$ lakhs for purchase of improved varieties of seed. The fertilizers and seeds will be purchased by the Agriculture Department and distributed to cultivators, the cost being recovered as *taqavi*.

Out of the amount of 47, provided under " Others " 45, is required for miscellaneous advances required by various departments of the Government and 2, for overseas passages.

Government of the United Provinces

DETAILED ESTIMATES AND GRANTS

for the year

1937-38

(As passed by the Legislative Assembly)

FINAL

FINAL

ALLAHABAD:
SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES, INDIA
1937

4—

PREFATORY NOTE

This volume is divided into three parts, viz :

(1) *Part I* consists of the authenticated schedule of authorized expenditure and the schedule of Grants, arranged in order, together with the detailed estimates. Non-voted items of expenditure are printed in italics.

(2) *Part II* contains—

(i) a general statement of revenue and receipts and of expenditure and disbursements, with figures of actuals of 1935-36 and the budget and revised estimates for 1936-37;

(ii) a statement showing the distribution into voted and non-voted of the expenditure in respect of Budget and Supplementary Grants for 1936-37 and the Budget estimates for 1937-38 ; and

(iii) a statement showing Receipts and Charges in England.

(3) *Part III* gives the detailed estimates for each head of revenue and receipts.

A. C. TURNER,

Finance Secretary to Government,
United Provinces.

September 25, 1937.

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PART I

As required by sub-section (1) of section 80 of the Government of India Act, 1935, I hereby authenticate the following schedule in respect of the financial year 1937-38, which specifies—

(*a*) the grants made by the United Provinces Legislative Assembly, and

(*b*) the sums required to meet the expenditure charged on the revenues of the Province.

SCHEDULE OF EXPENDITURE

Grant no.	Description	Grants made by the United Provinces Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
1	2	3	4	5
	A—REVENUE ACCOUNT	Rs.	Rs.	Rs.
1	7—Land Revenue	87,25,521	*1,90,743*	89,16,264
2	8—Provincial Excise	11,70,207	*21,100*	11,91,307
3	9—Stamps	2,85,714	...	2,85,714
4	10—Forest	22,75,600	*5,66,000*	28,41,600
5	11—Registration	4,69,579	...	4,69,579
6	12—Charges on account of Motor Vehicles Taxation Act. 13—Other taxes and duties ...	10,10,000	...	10,10,000
7	Irrigation works met from revenue (Heads XVII, 18 and 19).	52,22,750	...	52,22,750
8	Charges on Irrigation and Hydro-electric establishment (Heads XVII, 18, 19 and 68).	(*a*)53,90,200	(*b*)*11,18,720*	65,08,920
	Interest on debt and other obligations (Heads 10, 15, 17, 22, 50 and 55).	...	*1,21,01,719*	1,21,01,719
	Reduction or avoidance of debt ...	...	(*c*)*75,71,083*	75,71,083
9	25—General Administration ...	1,14,92,989	*32,53,531*	1,47,46,520
10	27—Administration of Justice ...	51,51,759	*19,89,698*	71,41,457
11	28—Jails and Convict Settlements	29,11,080	*1,77,604*	30,88,684
12	29—Police	1,53,80,786	*13,80,058*	1,67,60,844
13	36—Scientific Departments ...	26,600	...	26,600
14	37—Education	2,05,24,626	*2,28,482*	2,07,53,108
15	38—Medical	31,00,624	*4,32,810*	35,33,434
16	39—Public Health	23,37,919	*44,570*	23,82,489
17	40—Agriculture	37,36,874	*1,76,332*	39,13,206
18	41—Veterinary	4,50,448	*22,954*	4,73,402
19	42—Co-operative Credit ...	5,83,117	*17,722*	6,00,839
	Carried over ...	9,02,46,393	*2,92,93,126*	11,95,39,519

(*a*) Includes Rs.9,61,105 debitable to capital head 68.

(*b*) Includes Rs.1,62,900 debitable to capital head 68.

(*c*) Includes Rs.22,83,681 debitable to

SCHEDULE OF EXPENDITURE—(*continued*).

Grant no.	Description	Grants made by the United Provinces Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
	BROUGHT FORWARD ...	9,02,46,393	2,92,93,126	11,95,39,519
20	43—INDUSTRIES	17,80,857	32,900	18,13,757
21	44—AVIATION	4,000	...	4,000
22	47—MISCELLANEOUS DEPARTMENTS ...	92,585	350	92,935
23	Expenditure on Public Works met from revenue (Head 50).	41,65,412	1,58,710	43,24,122
24	Improvement of Communications (Financed from Central Road Development Account, Head 50).	12,40,035	...	12,40,035
25	Charges on Public Works establishment (Heads 50 and 81).	(*a*)10,29,685	(*b*)2,95,600	13,25,285
26	Grants-in-aid of Civil Works (Head 50).	70,040	...	70,040
27	54—FAMINE RELIEF	61,560	2,65,000	3,26,560
28	55—SUPERANNUATION ALLOWANCES AND PENSIONS.	68,96,836	24,39,296	93,36,132
29	56—STATIONERY AND PRINTING ...	11,97,756	17,650	12,15,406
30	57—MISCELLANEOUS CHARGES ...	8,81,039	...	8,81,039
31	63—EXTRAORDINARY CHARGES ...	3,000	...	3,000
	Total, A ...	10,76,69,198	3,25,02,632	14,01,71,830
	B—CAPITAL EXPENDITURE NOT MET FROM REVENUE ACCOUNT			
32	Construction of Irrigation and Hydro-electric works not met from revenue (Head 68).	82,72,700	...	82,72,700
33	Outlay on Civil Works not met from revenue (Head 81).	17,42,687	...	17,42,687
34	83—PAYMENT OF COMMUTED VALUE OF PENSIONS.	(*c*)9,60,000	...	9,60,000
	Total, B ...	1,09,75,387	...	1,09,75,387
	C—DISBURSEMENT OF LOANS AND ADVANCES			
35	Loans and advances bearing interest	1,45,18,500	...	1,45,18,500
36	Interest-free advances	5,22,000	...	5,22,000
	Total, C ...	1,50,40,500	...	1,50,40,500
	TOTAL CARRIED OVER ...	13,36,85,085	3,25,02,632	16,61,87,717

(*a*) Includes Rs.69,716 debitable to capital head 81.

(*b*) Includes Rs.20,347 debitable to capital head 81.

(*c*) Includes Rs 4,08,300 debitable to head 55.

SCHEDULE OF EXPENDITURE—(*concluded*).

Grant no.	Description	Grants made by the United Provinces Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
	TOTAL BROUGHT FORWARD ...	13,36,85,085	*3,25,02,632*	16,61,87,717
	D—DEBT AND DEPOSIT HEADS			
	N—PUBLIC DEBT—LOANS FROM THE CENTRAL GOVERNMENT.	...	*36,54,118*	36,54,118
	O—UNFUNDED DEBT—STATE PROVIDENT FUNDS.	...	*26,29,000*	26,29,000
	P—DEPOSITS AND ADVANCES—			
	Famine Relief Fund ...	...	*3,26,560*	3,26,560
	3 per cent. United Provinces Loan, 1961—66, Sinking Fund.	...	*2,55,084*	2,55,084
	Government Press Depreciation Fund.	...	*33,000*	33,000
	United Provinces Road Fund ...	...	*7,50,000*	7,50,000
	General Police Fund	...	*1,33,270*	1,33,270
	Deposits of Local Funds	...	*2,70,04,000*	2,70,04,000
	Departmental and Judicial Deposits—			
	Civil Deposits	...	*4,14,86,000*	4,14,86,000
	Other Accounts	...	*24,26,257*	24,26,257
	Advances not bearing interest ...	...	*22,66,000*	22,66,000
	Suspense Account	...	*53,000*	53,000
	Civil Departmental Balances ...	...	*85,000*	85,000
	Miscellaneous Government Account	...	*4,26,800*	4,26,800
	Total, D ...	...	*8,15,28,089*	8,15,28,089
	GRAND TOTAL ...	13,36,85,085	*11,40,30,721*	24,77,15,806

H. G. HAIG,
Governor,
United Provinces.

LUCKNOW:
September 23, 1937.

L 218-Genl.—28-9-37—850.

SCHEDULE OF GRANTS FOR EXPENDITURE BY THE UNITED PROVINCES GOVERNMENT IN THE YEAR 1937-38 AS PASSED BY THE LEGISLATIVE ASSEMBLY

Description	Hon'ble Minister-in-charge	Grant		Reference to pages of this volume
		Voted	Non-voted	
A—REVENUE ACCOUNT		Rs.	Rs.	
7—Land Revenue	H. M. R.	87,25,521	1,90,743	3—25
8—Provincial Excise	H. M. J.	11,70,207	21,100	27—29
9—Stamps	H. P.	2,85,714	..	31—32
10—Forest	H. P.	22,75,600	5,66,000	33—44
11—Registration	H. M. J.	4,69,579	..	45—46
12—Charges on account of Motor Vehicles Taxation Act .. } 13—Other taxes and duties .. }	H. M. C.	10,10,000	..	47
Irrigation works met from revenue (Heads XVII, 18 and 19) ..	H. M. C.	52,22,750	..	49—54
Charges on Irrigation and Hydro-electric establishment (Heads XVII, 18, 19 and 68)	H. M. C.	(a)53,90,200	(b)11,18,720	55—64
*Interest on debt and other obligations (Heads 10, 15, 17, 22, 50 and 55) ..	H. P.	..	1,21,01,719	65—66
*Reduction or avoidance of debt ..	H. P.	..	(c)75,71,083	67
25—General Administration	H. P.	1,14,92,989	32,53,531	69—87
27—Administration of Justice ..	H. M. J.	51,51,759	19,89,698	89—98
28—Jails and Convict settlements	H. M. R.	29,11,080	1,77,604	99—105
29—Police	H. P.	1,53,80,786	13,80,058	107—114
36—Scientific Departments ..	H. M. E.	26,600	..	115-116
37—Education	H. M. E.	2,05,24,626	2,28,482	117—137
38—Medical	H. M. L. S.-G.	31,00,624	4,32,810	139—149
39—Public Health	H. M. L. S.-G.	23,37,919	44,570	151—158
40—Agriculture	H. M. J.	37,36,874	1,76,332	159—167
41—Veterinary	H. M. J.	4,50,448	22,954	169—171
42—Co-operative Credit ..	H. M. J.	5,83,117	17,722	173—175
Carried over ..	..	9,02,46,393	2,92,93,126	

*Non-voted appropriation.

(a) Includes Rs.9,61,105 debitable to capital head 68.
(b) Includes Rs.1,62,900 debitable to capital head 68.
(c) Includes Rs.22,83,681 debitable to Debt and Deposit Heads.

Schedule of Grants for expenditure by the United Provinces Government in the year 1937-38 *as passed by the Legislative Assembly*—(concluded)

No. of Grant	Description	Hon'ble Minister-in-charge	Grant Voted	Grant Non-voted	Reference to pages of this volume
			Rs.	Rs.	
	BROUGHT FORWARD ..	..	9,02,46,393	2,92,93,126	
20.	43—INDUSTRIES	H. M. J.	17,80,857	32,900	177–182
21.	44—AVIATION	H. M. C.	4,000	..	183
22.	47—MISCELLANEOUS DEPARTMENTS	H. M. J.	92,585	350	185–187
23.	Expenditure on Public Works met from revenue (Head 50)	H. M. C.	41,65,412	1,58,710	189–193
24.	Improvement of Communications (Financed from Central Road Development Account, Head 50) ..	H. M. C.	12,40,035	..	195–196
25.	Charges on Public Works establishment (Heads 50 and 81)	H. M. C.	(*a*) 10,29,685	(*b*)2,95,600	197–200
26.	Grants-in-aid of Civil Works (Head 50)	H. M. L. S.-G.	70,040	..	201
27.	54—FAMINE RELIEF	H. P.	61,560	2,65,000	203–204
28.	55—SUPERANNUATION ALLOWANCES AND PENSIONS	H. P.	68,96,836	24,39,296	205
29.	56—STATIONERY AND PRINTING ..	H. M. J.	11,97,756	17,650	207–212
30.	57—MISCELLANEOUS CHARGES ..	H. P.	8,81,039	..	213–215
31.	63—EXTRAORDINARY CHARGES ..	H. P.	3,000	..	217
	Total, A ..	..	10,76,69,198	3,25,02,632	
	B—CAPITAL EXPENDITURE NOT MET FROM REVENUE ACCOUNT				
32.	Construction of Irrigation and Hydro-electric works not met from revenue (Head 68)	H. M. C.	82,72,700	..	219–221
33.	Outlay on Civil Works not met from revenue (Head 81)	H. M. C.	17,42,687	..	223
34.	83—PAYMENT OF COMMUTED VALUE OF PENSIONS..	H. P.	(*c*)9,60,000	..	225
	Total, B ..	..	1,09,75,387	..	
	C—DISBURSEMENT OF LOANS AND ADVANCES				
35.	Loans and advances bearing interest	H. P.	1,45,18,500	..	227–228
36.	Interest free advances	H. P.	5,22,000	..	229
	Total, C ..	..	1,50,40,500	..	
	GRAND TOTAL	..	13,36,85,085	3,25,02,632	

(*a*) Includes Rs.69,716 debitable to capital head 81.
(*b*) Includes Rs.20,847 debitable to capital head 81.
(*c*) Includes Rs.4,03,300 debitable to head 55.

GRANT No. 1

LAND REVENUE

(HEAD OF ACCOUNT: 7—LAND REVENUE)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection and administration of LAND REVENUE

Voted: Rupees eighty-seven lakhs, twenty-five thousand, five hundred and twenty-one

Non-voted: Rupees one lakh, ninety thousand, seven hundred and forty-three.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF LAND REVENUE:

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
CHARGES OF ADMINISTRATION				
A—GENERAL REVENUE CHARGES—				
1. Pay of establishment	16,485	17,356	16,000	19,481
2. Contingencies	26,948	20,878	27,000	21,123
Total, A ..	43,433	38,234	43,000	40,604
B—COLLECTORS' OFFICE ESTABLISHMENT (NAZUL) ..	15,710	15,003	16,000	16,107
C—HONORARY ASSISTANT COLLECTORS' ESTABLISHMENT	47,766	45,000	46,000	45,000
D—PARTITION CHARGES—				
1. Pay of establishment	1,73,424	1,71,172	1,70,000	1,70,721
2. Allowances and honoraria	5,816	6,326	6,500	6,760
3. Contingencies	3,300	6,380	5,500	6,380
Total, D ..	1,82,540	1,83,878	1,82,000	1,83,861
TOTAL, CHARGES OF ADMINISTRATION ..	2,89,449	2,82,115	2,87,000	2,85,572

MANAGEMENT OF GOVERNMENT ESTATES		Actuals, 1935-36 Rs.	Budget and supplementary grants, 1936-37 Rs.	Revised estimate, 1936-37 Rs.	Budget estimate, 1937-38 Rs.
A—COLLECTION OF REVENUE—					
1 Pay of officers ..	*Non-voted* ..	*3,600*	*3,600*	*3,600*	*3,60*
2. Pay of establishment ..	.. ..	94,445	98,842	98,000	97,12
3. Allowances and honoraria	Voted ..	20,014	23,230	20,000	21,01
	Non-voted ..	..	..	..	..
4. Contingencies ..	.. ..	54,646	48,359	46,400	46,77
TOTAL, A ..	Voted ..	1,69,105	1,70,431	1,64,400	1,64,90
	Non-voted ..	*3,600*	*3,600*	*3,600*	*3,60*
B—OUTLAY ON IMPROVEMENTS OTHER THAN WORKS—					
1. Pay of officers ...	.. ..	5,484	7,076	7,000	7,20
2. Pay of establishment ...	.. ..	18,155	17,892	20,000	18,53
3. Allowances and honoraria	.. ..	4,275	4,519	4,500	5,05
4. Scholarships ..	.. ..	..	1,700	..	2,19
5. Contingencies ..	.. ..	39,624	46,387	44,500	48,24
TOTAL, B	..	67,538	77,574	76,000	81,2
C—ENGINEERING STAFF—					
1. Pay of officers ..	Voted ..	9,922	13,150	6,000	5,8
	Non-voted ..	*15,783*	*15,900*	*16,000*	*18,20*
2. Pay of establishment ..	.. ..	35,992	37,396	37,500	39,02
3. Allowances and honoraria	Voted ..	8,578	8,277	8,500	8,29
	Non-voted ..	*1,426*	*2,000*	*1,500*	*1,80*
4. Grants-in-aid ..	*Non-voted* ..	*610*	*600*	*600*	*60*
5. Contingencies ..	.. ..	5,678	7,000	5,900	6,50
TOTAL, C ..	Voted ..	60,170	65,823	57,900	59,62
	Non-voted ..	*17,819*	*18,500*	*18,100*	*20,60*
D—WORKS OUTLAY UNDER ENGINEERING STAFF—					
1. Original works ..	.. ..	64,871	60,000	60,000	66,50
2. Repairs	.. ..	1,26,343	1,19,392	1,19,500	1,19,00
3. Tools and plant ..	.. ..	1,024	1,500	1,500	1,50
4. Suspense	.. ..	—8,403	3,000	3,000	3,00
5. Re-grant of lapses ..	.. ..		..		..
6. *Deduct*—Probable lapses	.. ..		..		..
TOTAL, D	..	1,83,835	1,83,892	1,84,000	1,90,00
E—WORKS OUTLAY UNDER ORDINARY STAFF—					
1. Original works ..	.. ..	9,583	7,805	7,800	11,504
2. Repairs	.. ..	30,459	27,406	27,200	27,201
TOTAL, E	..	40,042	35,211	35,000	38,705
F—FOREST CHARGES—					
1. Pay of officers ..	Voted ..	14,272	9,752	10,000	9,425
	Non-voted ..	*13,257*	*13,933*	*14,000*	*13,378*
2. Pay of establishment ..	.. ..	39,547	43,848	42,000	44,23
3. Allowances and honoraria	Voted ..	7,817	8,342	8,400	8,6
	Non-voted ..	*1,291*	*1,600*	*1,400*	*1,6*
4. Contingencies ..	.. ..	45,483	50,210	49,200	49,1
TOTAL, F ..	Voted ..	1,07,119	1,12,152	1,09,600	1,11,4
	Non-voted ..	*14,548*	*15,533*	*15,400*	*14,*
G—STONE QUARRY CHARGES—					
1. Pay of establishment ..	.. ..	13,596	14,148	13,500	14,1
2. Allowances, honoraria and contingencies	..	2,100	3,110	2,500	2,4
TOTAL, G	..	15,696	17,258	16,000	16,5
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES.	Voted ..	6,43,505	6,62,341	6,42,900	6,62,3
	Non-voted ..	*35,967*	*37,633*	*37,100*	*39,1*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS		4,603	4,619	5,000	4,538
SURVEY, SETTLEMENT AND RECORD OPERATIONS					
1. Pay of officers ..	Voted ..	2,670	1,28,800	2,70,000	2,46,419
	Non-voted ..	*1,515*	*1,51,000*	*61,000*	*1,26,505*
2. Pay of establishment		53,434	7,31,600	3,60,000	7,31,875
3. Allowances and honoraria	Voted ..	5,536	1,23,500	1,60,000	2,70,070
	Non-voted ..	..	*20,500*	*10,500*	*4,500*
4. Contingencies		13,937	1,93,600	1,55,500	1,71,411
5. *Deduct*—Recoveries		11,870	..	..	..
TOTAL, SURVEY, SETTLEMENT AND RECORD OPERATIONS	Voted ..	63,707	11,77,500	9,45,500	14,19,775
	Non-voted ..	*1,515*	*1,71,500*	*71,500*	*1,31,005*
LAND RECORDS					
A—SUPERINTENDENCE—					
1. Pay of officers		6,503	6,890	7,000	7,851
2. Pay of establishment		37,782	38,806	38,000	38,062
3. Allowances and honoraria		181	150	500	150
4. Contingencies		6,555	8,119	7,500	7,448
TOTAL, A .		51,021	53,965	53,000	53,511
B—DISTRICT CHARGES—					
1. Pay of officers		24,137	29,707	28,000	28,962
2. Pay of establishment		57,10,377	57,42,258	56,50,000	56,87,585
3. Allowances and honoraria		52,888	66,014	60,000	55,254
4. Contingencies		1,63,047	1,71,837	1,80,000	1,64,423
TOTAL, B ..		59,50,449	60,09,816	59,18,000	59,36,224
TOTAL, LAND RECORDS ..		60,01,470	60,63,781	59,71,000	59,89,735
LAND REVENUE ASSIGNMENTS AND COMPENSATIONS					
1. Inamdars and other grantees		32,025	32,000	32,000	32,780
2. Pensions in lieu of resumed lands		37,232	36,000	38,000	36,000
3. Allowances to excluded proprietors and other compensations		2,12,412	2,11,400	2,28,500	2,11,400
4. Allowances to ruling chiefs and other notabilities		35,240	52,000	52,000	53,656
5. Other land revenue compensations ..		12,408	12,538	12,500	12,538
TOTAL, LAND REVENUE ASSIGNMENTS AND COMPENSATIONS		3,29,317	3,43,938	3,63,000	3,46,374
CHARGES IN ENGLAND..	Voted ..	..	..	..	6,800
	Non-voted ..	..	..	..	*20,560*
WORKS		9,442	11,821	11,000	10,163
GRAND TOTAL ..	Voted ..	73,41,493	85,46,115	82,25,400	87,25,521
	Non voted ..	*37,482*	*2,09,133*	*1,08,600*	*1,90,743*

III—D

CHARGES OF ADMINISTRATION

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
A—GENERAL REVENUE CHARGES						
1. PAY OF ESTABLISHMENT—						
Temporary revenue accountants and assistants ..				10,000		10,000
Temporary land acquisition establishment ..				3,000		3,000
Temporary establishment for alluvial mahals ..				3,856		6,481
Lump provision for Bundelkhand quinquennial settlements (under Revenue Department) ..				500		..
TOTAL ..			16,485	17,356	16,000	19,481
2. CONTINGENCIES—						
Land Acquisition Act (Contract)				500		534
Contingencies for alluvial mahals				378		589
Cost of erecting boundary pillars				19,500		19,500
Lump allotment for assessment work (Board's reserve)				..		..
Cost of law suits				500		500
TOTAL ..			26,948	20,878	27,000	21,123
TOTAL, GENERAL REVENUE CHARGES ..			43,433	38,234	43,000	40,604
B—COLLECTORS' OFFICE ESTABLISHMENT (NAZUL)						
1. Clerical establishment (25—45)	10	13		4,536		5,520
2. Leave salary				200	8,000	200
3. Servants (8—13)	11	13		1,386		1,590
4. Travelling allowance				300	500	300
5. House rent and other allowance				240		240
6. Contingencies—						
Tomb charges				2,508		2,508
Law charges				1,579		1,565
Acquisition of land				..	7,500	..
Land revenue payment				359		359
Other contingencies (Non-contract)				3,895		3,825
TOTAL, NAZUL ESTABLISHMENT ..			15,710	15,003	16,000	16,107
C—HONORARY ASSISTANT COLLECTORS' ESTABLISHMENT						
1. Clerks, servants and contingencies				45,000		45,000
TOTAL, HONORARY ASSISTANT COLLECTORS' ESTABLISHMENT			47,766	45,000	46,000	45,000
D—PARTITION CHARGES						
1. PAY OF ESTABLISHMENT—						
Inspectors and amins (35—115)	327	327		1,30,000		1,27,899
Clerical establishment and servants (9—60) ..	64	64		33,096		33,918
Provident fund				5,076		3,904
Temporary establishment				3,000		5,000
TOTAL ..			1,73,424	1,71,172	1,70,000	1,70,721
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				1,600		2,100
Allowances and honoraria to patwaris				4,000		4,000
Gaonsara allowances to partition amins ..				726		660
TOTAL			5,816	6,326	6,500	6,760
3. CONTINGENCIES—						
Contract contingencies				3,380		3,380
Job works (Non-contract)				3,000		3,000
TOTAL ..			3,300	6,380	5,500	6,380
TOTAL, PARTITION CHARGES ..			1,82,540	1,83,878	1,82,000	1,83,861
TOTAL, CHARGES OF ADMINISTRATION ..			2,89,449	2,82,115	2,87,000	2,85,572

MANAGEMENT OF GOVERNMENT ESTATES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL						
A—Collection of Revenue						
1. PAY OF OFFICERS—						
Manager (Non-voted) (300)	*1*	*1*	*3,600*	*3,600*	*3,600*	*3,600*
2. PAY OF ESTABLISHMENT—						
Clerks (20—155)	23	23		15,060		15,060
Patwaris and kanungos (4--60)	123	123		33,600		33,216
Contract establishment (70)	2	1		894		894
Servants (9—28)	66	66		9,861		9,837
Temporary clerks				480		..
Temporary servants				3,744		3,744
Leave salary				2,073		1,000
TOTAL ..			63,378	65,712	63,913	63,751
3. ALLOWANCES AND HONORARIA—						
Payment on account of medical treatment in non-Government hospitals of officers of the superior civil service (*Non-voted*)						
Travelling allowance				2,300		2,300
House rent and other allowances				2,344		2,344
Dues to headmen and padhans				1,000		1,000
TOTAL .. Voted ..			5,251	5,644	5,821	5,644
TOTAL .. *Non-voted* ..			..	..	..	..

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*continued*)						
4. CONTINGENCIES—						
Contract contingencies—						
Local cesses				..		..
Water mills				2,400		2,400
Feed and keep of animals				10,000		10,000
Service postage and telegram charges ..				2,400		2,400
Stationery and printing				300		300
Patwari contingencies				20		20
Badges and belts				500		500
Pay of menials				150		150
Maintenance of gardens				3,500		3,500
Other petty contingencies				4,150		4,150
Non-contract contingencies—						
Other petty contingencies				..		..
Other miscellaneous charges				2,090		2,090
Rewards				50		50
Pay of menials				..		..
TOTAL ..			31,177	25,560	25,053	25,560
TOTAL, COLLECTION OF REVENUE — Voted ..			99,806	96,916	94,787	94,955
TOTAL, COLLECTION OF REVENUE — *Non-voted* ..			*3,600*	*3,600*	*3,600*	*3,600*
B—Outlay on Improvements other than works						
1. PAY OF OFFICERS—						
Medical establishment (500—600) *plus* special pay at Rs. 50.	1	1	5,484	7,076	7,000	7,200
2. PAY OF ESTABLISHMENT—						
Veterinary establishment (12—110+25) ..	3	3		1,932		1,908
Medical and sanitary establishment (11—150+30)	12	16		9,092		9,562
Medical establishment (18)		3				270
Garden establishment (16—25)	6	6		1,582		1,473
Seed depot and agricultural farms				..		..
TOTAL ..			13,500	12,606	14,456	13,213
3. ALLOWANCES AND HONORARIA—						
Medical establishment				4,519		4,682
House rent and other allowances				..		..
House rent and other allowances						375
TOTAL ..			4,275	4,519	4,500	5,057
4. SCHOLARSHIPS—						
Scholarships			..	1,700	..	2,000
5. CONTINGENCIES—						
Sanitation charges				2,804		2,804
Subscriptions to schools, dispensaries and vaccination				10,680		10,680
Cattle-breeding				..		..
Medical establishment				15,849		15,849
Medical establishment						1,855
Seed depot and agricultural farms				..		..
Epidemic charges				8,482		8,482
TOTAL ..			31,854	37,815	36,764	30,670

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*continued*)						
TOTAL, OUTLAY ON IMPROVEMENTS			55,113	63,716	62,720	67,140
C—Engineering Staff						
1. PAY OF OFFICERS—						
Pay of officers (*non-voted*) (*1,475—1,575*) ..	*1*	*1*		*15,900*		*18,200*
Ditto (voted) (430—450+50) ..	2	1		13,150		5,800
TOTAL .. Voted ..			9,922	13,150	6,000	5,800
TOTAL .. *Non-voted* ..			*15,783*	*15,900*	*16,000*	*18,200*
2. PAY OF ESTABLISHMENT—						
Overseers, etc. (20—206)	11	12		14,024		15,656
Clerks (20—270)	15	15		11,396		11,694
Servants (10—30)	84	82		11,976		11,676
TOTAL ..			35,992	37,396	37,500	39,026
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				7,000		7,000
Travelling allowance .. *Non-voted* ..				*2,000*		*1,800*
House rent and other allowances				1,277		1,299
TOTAL .. Voted ..			8,578	8,277	8,500	8,299
TOTAL .. *Non-voted* ..			*1,426*	*2,000*	*1,500*	*1,800*
4. GRANT-IN-AID—						
Contribution for passage of officers transferred from or to other departments (*Non-voted*) ..			*610*	*600*	*600*	*600*
5. CONTINGENCIES—						
Service postage and telegram charges						
Stationery and printing						
Carriage of tents and records				7,000		6,500
Rents, rates and taxes						
Pay of menials						
Miscellaneous						
TOTAL ..			5,678	7,000	5,900	6,500
TOTAL, ENGINEERING STAFF .. Voted ..			60,170	65,823	57,900	59,625
TOTAL, ENGINEERING STAFF .. *Non-voted* ..			*17,819*	*18,500*	*18,100*	*20,600*

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*continued*)						
D—Works outlay under Engineering Staff						
1. ORIGINAL WORKS—						
Buildings				10,000		16,000
Communications				5,500		5,500
Irrigation works				20,000		15,000
Miscellaneous				24,500		30,000
TOTAL ..			64,871	60,000	60,000	66,500
2. REPAIRS—						
Buildings				12,000		12,000
Communications				15,000		15,000
Irrigation works				90,000		83,000
Miscellaneous				2,392		9,000
TOTAL ..			1,26,343	1,19,392	1,19,500	1,19,000
3. TOOLS AND PLANT			1,024	1,500	1,500	1,500
4. SUSPENSE			—8,403	3,000	3,000	3,000
5. RE-GRANT OF LAPSES				..		..
6. *Deduct*—Probable lapses				..		..
TOTAL, WORKS OUTLAY (ENGINEERING)			1,83,835	1,83,892	1,84,000	1,90,000
E—Works outlay under Ordinary Staff						
1. ORIGINAL WORKS—						
Buildings				..		..
Communications				..		..
Irrigation works				..		..
Miscellaneous				..		..
TOTAL ..			..	..	..	..
2. REPAIRS—						
Buildings				4,200		4,200
Communications				..		..
Irrigation works				2,306		2,306
Miscellaneous				800		800
TOTAL ..			7,614	7,306	7,105	7,306
TOTAL—WORKS OUTLAY (ORDINARY)			7,614	7,306	7,105	7,306
F—Forest charges						
1. PAY OF OFFICERS—						
Forest Officers .. Voted		..		627		..
Forest Officers .. *Non-voted (1,100—1,150)*	*1*	*1*		*13,933*		*13,371*
TOTAL .. Voted ..			4,375	627	..	..
TOTAL .. *Non-voted* ..			*13,257*	*13,933*	*14,000*	*13,371*

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

		Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*concluded*)							
2. PAY OF ESTABLISHMENT—							
Subordinate forest establishment (13—180)		56	58		22,185		22,195
Clerks (20—150)		14	14		9,303		9,367
Servants (12—16)		14	14		2,040		2,064
Temporary servants					12		..
TOTAL				29,483	33,540	31,725	33,626
3. ALLOWANCES AND HONORARIA—							
Travelling allowance	Voted				4,500		4,800
	Non-voted				*1,600*		*1,600*
House rent and other allowances					1,050		1,000
TOTAL	Voted			5,007	5,550	5,600	5,800
	Non-voted			*1,291*	*1,600*	*1,400*	*1,600*
4. CONTINGENCIES—							
Stationery and printing					600		500
Carriage of tents and records					4,510		3,500
Rents, rates and taxes					500		700
Service postage and telegram charges					650		650
Produce removed by purchasers					6,200		5,800
Stores, tools and plant					750		750
Roads and bridges					1,000		2,000
Buildings					4,000		4,800
Other works of construction					240		400
Demarcation					250		250
Sowing and planting					19,000		17,000
Protection from fire					1,960		1,300
Other works of improvement					1,200		1,900
Miscellaneous					1,650		1,450
Working plan					..		..
TOTAL				37,317	42,510	41,500	41,000
TOTAL, FOREST CHARGES	Voted			76,182	82,227	78,825	80,426
	Non-voted			*14,548*	*15,533*	*15,400*	*14,978*
TOTAL, TARAI AND BHABAR GOVERNMENT ESTATE.	Voted			4,82,720	4,99,880	4,85,337	4,99,452
	Non-voted			*35,967*	*37,633*	*37,100*	*39,178*

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936–37	Numbers 1937–38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
GARHWAL BHABAR GOVERNMENT ESTATE—						
A—Collection of Revenue						
PAY OF ESTABLISHMENT—						
Naib-tahsildar (160)	1	1		1,920		1,920
Clerks (12—60)	3	3		1,404		1,260
Patwaris and kanungos (17—20)	4	4		852		852
Servants (17—20)	19	19		2,928		2,928
Temporary clerks				..		..
Temporary servants				..		..
TOTAL ..			6,876	7,104	7,200	6,960
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				224		224
Dues to headmen and padhans				2,200		2,200
House rent and other allowances				132		132
TOTAL ..			2,311	2,556	2,500	2,556
3. CONTINGENCIES—						
Contract contingencies—						
Feed and keep of animals				1,100		1,100
Service postage and telegram charges . ..				120		120
Stationery and printing				100		100
Other petty contingencies				169		169
Maintenance of gardens				28		100
Non-contract contingencies —						
Other miscellaneous charges				400		400
Forest grazing dues				460		460
Pay of menials				344		344
TOTAL ..			2,882	2,721	2,700	2,793
TOTAL, COLLECTION OF REVENUE ..			12,069	12,381	12,400	12,309
B—Outlay on Improvements other than works						
1. PAY OF ESTABLISHMENT—						
Teachers (20—25)	5	5	1,284	1,284	1,284	1,284
Vaccinator	..	1				36
2. ALLOWANCES AND HONORARIA—						
House rent and other allowances			..	..	..	..
3. CONTINGENCIES—						
Contract				1,760		1,760
Cost of medicines						214
Subscriptions to schools, dispensaries and vaccination				1,702		1,702
TOTAL ..			2,681	3,462	2,716	3,676
TOTAL, OUTLAY ON IMPROVEMENTS ..			3,965	4,746	4,000	4,996
E—Works outlay under ordinary staff						
1. ORIGINAL WORKS—						
Buildings				100		100
Communications				100		100
Irrigation works				..		..
Miscellaneous				..		..
TOTAL ..				200	200	200

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
GARHWAL BHABAR GOVERNMENT ESTATE—(*concluded*)						
2. REPAIRS—						
Buildings				1,000		1,000
Communications				500		500
Irrigation works				9,000		9,000
Miscellaneous				..		..
TOTAL ..			11,929	10,500	10,500	10,500
TOTAL, WORKS OUTLAY (ORDINARY) ..			11,929	10,700	10,700	10,700
TOTAL, GARHWAL BHABAR GOVERNMENT ESTATE ..			27,963	27,827	27,100	28,005
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE						
A—COLLECTION OF REVENUE						
1. PAY OF ESTABLISHMENT—						
Clerks (85)	1	1		1,020		1,020
Servants (10—18)	2	2		336		336
TOTAL ..			1,352	1,356	1,356	1,356
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			25	25	25	25
3. CONTINGENCIES (CONTRACT)—						
Service postage and telegram charges				25		25
Stationery and printing				12		12
Other petty contingencies				25		25
Pay of menials				120		120
Local cesses				100		100
TOTAL ..			292	282	282	282
TOTAL, COLLECTION OF REVENUE ..			1,669	1,663	1,663	1,663
E—Works outlay under ordinary staff						
1. REPAIRS—						
Buildings				60		60
Communications				35		35
Irrigation works				..		..
Miscellaneous				..		..
TOTAL ..			110	95	95	95
TOTAL, WORKS OUTLAY (ORDINARY) ..			110	95	95	95
TOTAL, KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.			1,779	1,758	1,758	1,758

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
DUDHI GOVERNMENT ESTATE						
A—Collection of Revenue						
PAY OF ESTABLISHMENT—						
Clerks (20—50)	3	8		1,260		1,260
Servants (9—45)	2	2		656		648
Total ..			1,976	1,916	1,950	1,908
2. ALLOWANCES AND HONORARIA—						
Travelling allowances				..		..
House rent and other allowances				144		144
Rent, commission and allowances				2,606		1,456
Total ..			3,059	2,750	2,750	1,600
3. CONTINGENCIES—						
Contract contingencies—						
Stationery and printing				110		90
Pay of menials				984		984
Feed and keep of animals				..		..
Maintenance of gardens				250		250
Non-contract contingencies—						
Other miscellaneous charges				430		430
Total ..			1,553	1,774	1,800	1,754
Total, Collection of Revenue ..			6,588	6,440	6,500	5,262
B—Outlay on Improvements other than works						
1. PAY OF ESTABLISHMENT—						
Teachers (11—27)	15	15		2,832		2,832
Veterinary establishment (35)	1	1		420		420
Garden establishment (9—16)	5	5		690		690
Medical and sanitary establishment				..		..
Total ..			3,371	3,942	4,200	3,942
2. SCHOLARSHIPS—						
Scholarships			..	..	..	192
3. CONTINGENCIES—						
Contract				590		590
Subscriptions to schools, dispensaries and vaccination				3,700		3,508
Total ..			4,316	4,290	4,200	4,098
Total, Outlay on Improvements			7,687	8,232	8,400	8,232
E—Works outlay under ordinary staff						
1. ORIGINAL WORKS—						
Buildings				} 5,000		3,530
Communications						..
Irrigation works						1,470
Miscellaneous						..
Total ..			6,850	5,000	5,000	5,000

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
DUDHI GOVERNMENT ESTATE—(*concluded*)						
2. REPAIRS—						
Buildings				2,000		2,000
Communications..				1,250		1,250
Irrigation works..				750		750
Miscellaneous				..		..
Total ..			5,178	4,000	4,000	4,000
Total, Works outlay (ordinary)			12,028	9,000	9,000	9,000
F—Forest charges						
1. PAY OF OFFICERS—						
Forest officer (725+75)	1	1	9,897	9,125	10,000	9,425
2. PAY OF ESTABLISHMENT—						
Subordinate forest establishment (12—80) ..	26	26		7,152		7,152
Clerks (20—80)	4	4		1,980		1,980
Servants (12—13)	4	4		588		588
Total ..			9,466	9,720	9,675	9,720
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			2,618	2,600	2,600	2,600
4. CONTINGENCIES—						
Stationery and printing				150		150
Carriage of tents and records				900		900
Service postage and telegram charges				150		150
Rent for office room				100		360
Purchase of tents				..		..
Produce removed by purchasers				600		600
Stores, tools and plant				300		300
Roads and bridges				600		600
Buildings				900		900
Demarcation				300		400
Sowing and planting				800		800
Protection from fire				900		900
Other works of improvement				700		700
Miscellaneous				1,300		1,300
Total ..			8,166	7,700	7,700	8,060
Total, Forest charges ..			30,147	29,145	29,975	29,805
Total, Dudhi Government Estate ..			56,450	52,817	53,875	52,299

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
ALLAHABAD GOVERNMENT ESTATE—						
A—Collection of Revenue						
1. PAY OF ESTABLISHMENT—						
Clerks				..		..
Servants				..		..
Contribution to Court of Wards towards the cost of Sadr office.				5,062		4,249
Contribution to Court of Wards towards the cost of point muffasil establishment.				5,662		6,988
Temporary servants				..		..
Total ..			9,116	10,724	10,400	11,237
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				100		50
Rent, commission and allowances				14		14
House rent and other allowances				..		..
Total ..			22	114	100	64
3. CONTINGENCIES (CONTRACT)—						
Service postage and telegram charges				..		..
Stationery and printing				..		..
Other petty contingencies				200		200
Pay of menials				312		312
Local cesses				5,952		5,952
Law charges				2,000		1,000
Total ..			6,876	8,464	6,950	7,464
Total, Collection of Revenue.. ..			16,014	19,302	17,450	18,765
B—Outlay on Improvements other than works						
CONTINGENCIES—						
Contract				..		..
Subscriptions to schools, dispensaries and vaccination				..		..
Total ..			..	..	..	..
Total, Outlay on Improvements			..	..	..	..
E—Works outlay under ordinary staff						
1. ORIGINAL WORKS—						
Irrigation works			..	..	..	..
2. REPAIRS—						
Buildings				1,000		1,000
Irrigation works				2,000		2,000
Total ..			3,074	3,000	3,000	3,000
Total, Works outlay (Ordinary)			3,074	3,000	3,000	3,000
Total, Allahabad Government Estate ..			19,088	22,302	20,450	21,765

MANAGEMENT OF GOVERNMENT ESTATES—*(continued)*

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate 1937-38
GHAZIPUR GOVERNMENT ESTATE			Rs.	Rs.	Rs.	Rs.
A—Collection of Revenue						
1. Pay of establishment—						
Clerks (20—25)	3	3		893		893
Servants (8)	3	3		288		288
Total ..			1,138	1,181	1,181	1,181
2. Allowances and honoraria— House rent and other allowances			804	804	804	804
3. Contingencies—						
Contract contingencies—						
Stationery and printing				99		99
Other petty contingencies				28		28
Maintenance of gardens				108		108
Pay of menials				208		208
Non-contract contingencies—						
Other miscellaneous charges				75		75
Rewards				..		..
Local cesses				..		..
Law charges				300		300
Total ..			888	818	815	818
Total, Collection of revenue.. ..			2,830	2,803	2,800	2,803
B—Outlay on Improvements other than works						
1. Pay of establishment— Special pay to ziladar (5)	1	1	..	60	60	60
2. Contingencies—						
Contract				100		100
Seed depot and agricultural farms				100		100
Total ..			160	200	200	200
Total, Outlay on Improvements			160	260	260	260
E—Works outlay under ordinary staff						
1. Original works— Irrigation works			2,450	2,500	2,500	2,500
2. Repairs—						
Buildings				100		100
Irrigation works				250		250
Miscellaneous				50		50
Total ..			453	400	400	400
Total, Works Outlay (Ordinary)			2,903	2,900	2,900	2,900
Total, Ghazipur Government Estate ..			5,893	5,963	5,960	5,963
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE—						
A—Collection of Revenue						
1. Pay of establishment—						
Naib-tahsildar (90)	1	1		1,080		1,080
Clerks (7—80)	20	19		4,500		4,460
Patwaris and kanungos (12—20)	2	2		384		384
Servants (6—10-8)	19	19		2,124		2,324
Contribution to Court of Wards towards the cost of Sadr office.				1,598		1,448
Temporary clerks				480		300
Temporary servants				683		602
Leave salary				..		130
Total ..			10,609	10,849	12,000	10,728

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE—(*continued*)				
2. ALLOWANCES AND HONORARIA—				
Travelling allowance		500		530
Dues to headmen and padhans		166		166
House rent and other allowances		671		624
Rent, commission and allowances		10,000		9,000
TOTAL ..	8,542	11,337	8,000	10,320
3. CONTINGENCIES—				
Service postage and telegram charges (contract) ..		8		8
Stationery and printing (contract)		115		111
Tour charges (contract)		109		109
Other petty contingencies (contract)		531		509
Maintenance of gardens (contract)		50		300
Pay of menials		828		828
Other miscellaneous charges..		932		270
Local cesses		4,809		4,685
Law charges		1,358		1,284
Construction of village boundary pillars ..		..		..
TOTAL ..	10,978	8,740	8,800	8,104
TOTAL, COLLECTION OF REVENUE ..	30,129	30,926	28,800	29,152
B—Outlay on Improvements other than works				
1. CONTINGENCIES—				
Contract		170		150
Subscriptions to schools, dispensaries and vaccination		450		450
TOTAL ..	613	620	620	600
TOTAL, OUTLAY ON IMPROVEMENTS ..	613	620	620	600
E—Works outlay under ordinary staff				
1. ORIGINAL WORKS—				
Buildings		..		..
Irrigation works		105		..
Miscellaneous		..		3,800
TOTAL ..	283	105	100	3,800
2. REPAIRS—				
Buildings		695		[illegible]
Irrigation works		475		[illegible]
Miscellaneous		935		[illegible]
TOTAL ..	2,101	2,105	2,100	[illegible]
TOTAL, WORKS OUTLAY (ORDINARY) ..	2,384	2,210	2,200	[illegible]

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE—(*concluded*)						
F—Forest charges						
1. PAY OF ESTABLISHMENT—						
Subordinate forest establishment (40)	1	1		480		480
Subordinate forest establishment—Special pay ..						180
Servants (9)	1	1		108		108
Servants						120
TOTAL ..			598	588	600	888
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				144		144
Travelling allowance						100
House rent and other allowances				48		48
TOTAL ..			192	192	200	292
3. Contingencies—						
Non-contract						88
TOTAL, FOREST CHARGES ..			790	780	800	1,268
TOTAL, ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE.			33,916	34,536	32,420	36,724
G—Stone quarry charges						
1. PAY OF ESTABLISHMENT—						
Clerks (25—230)	18	18		9,270		9,270
Servants (9—12)	38	38		4,878		4,878
TOTAL ..			13,596	14,148	13,500	14,148
2. ALLOWANCES AND HONORARIA			..	900	500	500
3. CONTINGENCIES—						
Contract				960		700
Non-contract				1,250		1,250
Total ..			2,100	2,210	2,000	1,950
TOTAL, STONE QUARRY CHARGES ..			15,693	17,258	16,000	16,598
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES. { Voted ..			6,43,505	6,62,341	6,42,900	6,62,564
{ *Non-Voted* ..			*35,967*	*37,633*	*37,100*	*39,178*

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
A—COLLECTION OF REVENUE					
1. Pay of Officers—					
TARAI AND BHABAR	*NON-VOTED*	*3,600*	*3,600*	*3,600*	*3,600*
2. Pay of establishment—					
TARAI AND BHABAR		63,378	65,712	63,913	63,751
GARHWAL BHABAR		6,876	7,104	7,200	6,960
KUMAUN SOLDIERS' SETTLEMENT		1,352	1,356	1,356	1,356
DUDHI		1,976	1,916	1,950	1,908
ALLAHABAD		9,116	10,724	10,400	11,227
GHAZIPUR		1,138	1,181	1,181	1,181
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE		10,609	10,849	12,000	10,728
TOTAL ..		94,445	98,842	98,000	97,121
3. Allowances and honoraria—					
TARAI AND BHABAR	VOTED ..	5,251	5,644	5,821	5,644
	NON-VOTED	..	..		..
GARHWAL BHABAR		2,311	2,556	2,500	2,556
KUMAUN SOLDIERS' SETTLEMENT		25	25	25	25
DUDHI		3,059	2,750	2,750	1,600
ALLAHABAD		22	114	100	64
GHAZIPUR		804	804	804	804
OTHER ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE ..		8,542	11,337	8,000	10,320
TOTAL ..	VOTED ..	20,014	23,230	20,000	21,013
	NON-VOTED	..	..	..	..
4. Contingencies—					
TARAI AND BHABAR		31,177	25,560	25,053	25,560
GARHWAL BHABAR		2,882	2,721	2,700	2,793
KUMAUN SOLDIERS' SETTLEMENT		292	282	282	282
DUDHI		1,553	1,774	1,800	1,754
ALLAHABAD		6,876	8,464	6,950	7,464
GHAZIPUR		888	818	815	818
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE		10,978	8,710	8,800	8,104
TOTAL ..		54,646	48,359	46,400	46,775
TOTAL, COLLECTION OF REVENUE ..	VOTED ..	1,69,105	1,70,431	1,64,400	1,64,909
	NON-VOTED	*3,600*	*3,600*	*3,600*	*3,600*

MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

SUMMARY—(*continued*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
B—OUTLAY ON IMPROVEMENTS OTHER THAN WORKS				
1. Pay of Officers—				
TARAI AND BHABAR	5,484	7,076	7,000	7,200
2. Pay of establishment—				
TARAI AND BHABAR	13,500	12,606	14,456	13,213
GARHWAL BHABAR	1,284	1,284	1,284	1,320
DUDHI	3,371	3,942	4,200	3,942
GHAZIPUR	..	60	60	60
TOTAL ..	18,155	17,892	20,000	18,535
3. Allowances and honoraria—				
TARAI AND BHABAR	4,275	4,519	4,500	5,057
GARHWAL BHABAR	..	..	..	..
TOTAL ..	4,275	4,519	4,500	5,057
4. Scholarships—				
TARAI AND BHABAR..	..	1,700	..	2,000
DUDHI	..	..	..	192
TOTAL ..	..	1,700	..	2,192
5. Contingencies—				
TARAI AND BHABAR	31,854	37,815	36,764	39,670
GARHWAL BHABAR	2,681	3,462	2,716	3,676
DUDHI	4,316	4,290	4,200	4,098
ALLAHABAD..	..	..	..	..
GHAZIPUR	160	200	200	200
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	613	620	620	600
TOTAL ..	39,624	46,387	44,500	48,244
TOTAL, OUTLAY ON IMPROVEMENTS ..	67,538	77,574	76,000	81,228

C—ENGINEERING STAFF—

Tarai and Bhabar—		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS	VOTED ..	9,922	13,150	6,000	5,800
	NON-VOTED	*15,783*	*15,900*	*16,000*	*18,200*
2. PAY OF ESTABLISHMENT		35,992	37,396	37,500	39,026
3. ALLOWANCES AND HONORARIA..	VOTED ..	8,578	8,277	8,500	8,299
	NON-VOTED	*1,426*	*2,000*	*1,500*	*1,800*
4. GRANTS-IN-AID	*NON-VOTED*	*610*	*600*	*600*	*600*
5. CONTINGENCIES		5,678	7,000	5,900	6,500
TOTAL, ENGINEERING STAFF ..	VOTED ..	60,170	65,823	57,900	59,625
	NON-VOTED	*17,819*	*18,500*	*18,100*	*20,600*

D—WORKS OUTLAY UNDER ENGINEERING STAFF

Tarai and Bhabar—	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
1. ORIGINAL WORKS	64,871	60,000	60,000	66,500
2. REPAIRS	1,26,343	1,19,392	1,19,500	1,19,000
3. TOOLS AND PLANT	1,024	1,500	1,500	1,500
4. SUSPENSE	—8,403	3,000	3,000	3,000
5. RE-GRANT OF LAPSES		..		..
6. *DEDUCT*—PROBABLE LAPSES		..		..
TOTAL, WORKS OUTLAY (ENGINEERING) ..	1,83,835	1,83,892	1,84,000	1,90,000

MANAGEMENT OF GOVERNMENT ESTATES—(*concluded*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
SUMMARY—(*concluded*)	Rs.	Rs.	Rs.	Rs.
E—WORKS OUTLAY UNDER ORDINARY STAFF				
1. Original Works—				
TARAI AND BHABAR ..	..	..	..	..
GARHWAL BHABAR ..	..	200	200	200
DUDHI ..	6,850	5,000	5,000	5,000
ALLAHABAD ..	..	..	..	..
GHAZIPUR ..	2,450	2,500	2,500	2,500
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE ..	283	105	100	3,804
TOTAL ..	9,583	7,805	7,800	11,504
2. Repairs—				
TARAI AND BHABAR ..	7,614	7,306	7,105	7,306
GARHWAL BHABAR ..	11,929	10,500	10,500	10,500
KUMAUN SOLDIERS' SETTLEMENT ..	110	95	95	95
DUDHI ..	5,178	4,000	4,000	4,000
ALLAHABAD ..	3,074	3,000	3,000	3,000
GHAZIPUR ..	453	400	400	400
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE ..	2,101	2,105	2,100	1,900
TOTAL ..	30,459	27,406	27,200	27,201
TOTAL, WORKS OUTLAY (ORDINARY) ..	40,042	35,211	35,000	38,705
F—FOREST CHARGES				
1. Pay of Officers—				
TARAI AND BHABAR .. VOTED ..	4,375	627	..	..
TARAI AND BHABAR .. *NON-VOTED*	*13,257*	*13,933*	*14,000*	*13,371*
DUDHI ..	9,897	9,125	10,000	9,425
TOTAL .. VOTED ..	14, 72	9,752	10,000	9,425
TOTAL .. *NON-VOTED*	*13,257*	*13,933*	*14,000*	*13,371*
2. Pay of establishment—				
TARAI AND BHABAR ..	29,483	33,540	31,725	33,6[illegible]
DUDHI ..	9,466	9,720	9,675	9,720
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE ..	598	588	600	898
TOTAL ..	39,547	43,848	42,000	44,234
3. Allowances and honoraria—				
TARAI AND BHABAR .. VOTED ..	5,007	5,550	5,600	5,8[illegible]
TARAI AND BHABAR .. *NON-VOTED*	*1,291*	*1,600*	*1,400*	*1,[illegible]*
DUDHI ..	2,618	2,600	2,600	2,6[illegible]
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE ..	192	192	200	292
TOTAL .. VOTED ..	7,817	8,342	8,400	8,[illegible]
TOTAL .. *NON-VOTED*	*1,291*	*1,600*	*1,400*	*1,[illegible]*
4. Contingencies—				
TARAI AND BHABAR ..	37,317	42,510	41,500	41,000
DUDHI ..	8,166	7,700	7,700	8,0[illegible]
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE ..				[illegible]
TOTAL ..	45,483	50,210	49,200	49,1[illegible]
TOTAL, FOREST CHARGES .. VOTED ..	1,07,119	1,12,152	1,09,600	1,11,[illegible]
TOTAL, FOREST CHARGES .. *NON-VOTED*	*14,548*	*15,533*	*15,400*	*14,[illegible]*
G—STONE QUARRY CHARGES				
1. PAY OF ESTABLISHMENT ..	13,596	14,148	13,500	14,1[illegible]
2. ALLOWANCES, HONORARIA AND CONTINGENCIES	2,100	3,110	2,500	2,4[illegible]
TOTAL, STONE QUARRY CHARGES ..	15,696	17,258	16,000	16,[illegible]
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES. VOTED ..	6,43,505	6,62,341	6,42,900	6,62,3[illegible]
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES. *NON-VOTED*	*35,967*	*37,633*	*37,100*	*28,[illegible]*

CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
Charges on collection			4,603	4,619	5,000	4,538

SURVEY, SETTLEMENT AND RECORD OPERATIONS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Settlement Commissioner (3,000)—Non-voted ..	..	*1*				*36,000*
Settlement officers .. { Voted						2,35,519
Settlement officers .. { *Non-voted*						*90,505*
Personal Assistant to the Board						10,900
TOTAL .. { Voted ..			2,670	1,28,800	2,70,000	2,46,419
TOTAL .. { *Non-voted* ..			*1,515*	*1,51,000*	*61,000*	*1,26,505*
2. PAY OF ESTABLISHMENT—						
Clerks						46,965
Servants						..
Temporary clerks						5,91,920
Temporary servants						29,216
Field establishment						62,274
Lump allotment for Bundelkhand quinquennial settlements						1,500
TOTAL ..			53,434	(*a*)7,31,600	3,60,000	8,11,875
3. ALLOWANCES AND HONORARIA—						
Cost of passages—*Non-voted*						..
Travelling allowances .. { Voted ..						2,47,400
Travelling allowances .. { *Non-voted* ..						*4,500*
Rewards to kanungos and patwaris						5,950
Hill allowances						..
House rent and other allowances						16,720
TOTAL .. { Voted ..			5,536	1,23,500	1,60,000	2,70,070
TOTAL .. { *Non-voted* ..			..	*20,500*	*10,500*	*4,500*
4. CONTINGENCIES—						
Contract						52,400
Tour charges						40,828
Non-contract						34,050
Hill journey charges						400
Lump allotment for Bundelkhand quinquennial settlements						500
Reproduction of field maps						..
Job work						35,336
Charges for service of processes						7,897
Other						..
TOTAL ..			13,937	(*b*)1,93,600	1,55,500	1,71,411
5. *Deduct*—Recoveries from local bodies			11,870	..	..	..
TOTAL, SURVEY, SETTLEMENT AND RECORD OPERATIONS. { Voted ..			63,707	11,77,500	9,45,500	14,19,775
TOTAL, SURVEY, SETTLEMENT AND RECORD OPERATIONS. { *Non-voted* ..			*1,515*	*1,71,500*	*71,500*	*1,31,005*

LAND RECORDS

A—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Assistant Director (600—620+50)	1	1	6,503	6,890	7,000	7,851
2. PAY OF ESTABLISHMENT—						
Clerks (20—300)	32	32		34,233		33,477
Servants (12—20)	16	16		2,573		2,585
Leave salary				2,000		2,000
TOTAL ..			37,782	38,806	38,000	38,062
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			181	150	500	150
4. CONTINGENCIES—						
Contract—						
Contract contingencies				7,121		6,500
Tour charges				200		200
Pay of menials				265		265
Non-contract				533		483
TOTAL ..			6,555	8,119	7,500	7,448
TOTAL, SUPERINTENDENCE ..			51,021	53,965	53,000	53,511

(*a*) Includes lump allotment of Rs.1,500 for Bundelkhand quinquennial settlements.
(*b*) Includes lump allotment of Rs.500 for Bundelkhand quinquennial settlements.

LAND RECORDS—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
B—DISTRICT CHARGES			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Assistant Directors (690—850+50)	2	2		20,827		19,752
Principal, Training School (690—720+50) ..	1	1		8,880		9,210
TOTAL ..			24,137	29,707	28,000	28,962
2. PAY OF ESTABLISHMENT—						
Kanungo inspectors and other kanungos (20—195) ..	1,447	1,446		9,79,231		9,71,938
Kanungo and patwari school teachers (25—195) ..	66	66		18,110		18,230
Patwaris and assistants (11—26)	27,765	27,757		46,96,293		46,44,644
Clerks (35—75)	73	83		25,494		29,459
Servants (9—13)	107	107		9,070		9,354
Temporary establishment				1,500		2,000
Personal pay to kanungos				1,560		960
Leave salary				11,000		11,000
TOTAL ..			57,10,377	57,42,258	56,50,000	56,87,585
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				33,658		23,500
Allowances to patwaris and kanungos				1,504		1,402
Rewards to kanungos and patwaris ..				3,000		3,000
Gaonsara allowance (kanungos and patwaris) ..				27,852		27,352
House rent and other allowances				..		..
TOTAL ..			52,888	66,014	60,000	55,254
4. CONTINGENCIES—						
Contract contingencies				19,823		16,828
Tour charges				500		250
Pay of menials				76,500		76,581
Non-contract contingencies for training class ..				174		174
Patwari and kanungo training school				1,950		1,950
Patwaris' records				70,000		55,000
Survey instruments and map charges				2,000		800
Scholarships				240		240
Examination charges				600		600
Preparation of revised pargana books				50		12,000
TOTAL ..			1,63,047	1,71,837	1,80,000	1,64,423
TOTAL, DISTRICT CHARGES ..			59,50,449	60,09,816	59,18,000	59,36,224
TOTAL, LAND RECORDS ..			60,01,470	60,63,781	59,71,000	59,89,735
COMPENSATIONS						
1. Inamdars and other grantees			32,025	32,000	32,000	32,780
2. Pensions in lieu of resumed lands			37,232	36,000	38,000	36,000
3. Allowances to excluded proprietors and other compensations.			2,12,412	2,11,400	2,28,500	2,11,400
4. Allowances to Ruling Chiefs and other notabilities ..			35,240	52,000	52,000	53,656
5. Annuity to descendants of Captain Hearsey ..			1,100	1,200	1,200	1,200
6. Compensation payable to other Governments ..			11,308	11,308	11,300	11,308
7. Ditto Jaipur Durbar ..			..	30	..	30
TOTAL, COMPENSATIONS ..			3,29,317	3,43,938	3,63,000	3,46,374

CHARGES IN ENGLAND

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE BY SECRETARY OF STATE—				
Other charges—				
Law charges in connexion with appeals from India (Voted)	..	..	..	6,800
EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay .. Voted ..	..	..	..	..
Leave salaries and deputation pay .. Non-voted	..	..	..	..
Sterling oversea pay .. .. Voted ..	..	..	..	..
Sterling oversea pay .. .. Non-voted	..	..	..	20,560
TOTAL .. Voted ..	..	..	..	..
TOTAL .. Non-voted	..	..	..	20,560
TOTAL, CHARGES IN ENGLAND .. .. Voted ..	..	..	..	6,800
TOTAL, CHARGES IN ENGLAND .. .. Non-voted	..	..	..	20,560

WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
A—MAINTENANCE AND REPAIRS—				
Collector's office establishment .. .. .. }	6,772	550		4
Petty repairs to Nazul buildings .. .. .. }		7,512		7,409
B—MAINTENANCE AND REPAIRS—				
Management of Government Estates (stone quarry charges)	495	800		600
C—MAINTENANCE AND REPAIRS—				
Survey, Settlement and Record operations	150	80		150
D—MAINTENANCE AND REPAIRS—				
Land Records—District charges .. .	2,025	2,879		2,000
TOTAL, WORKS ..	9,442	11,821	11,000	10,163

GRANT No. 2
PROVINCIAL EXCISE
(HEAD OF ACCOUNT—8—PROVINCIAL EXCISE)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection of excise revenue and administration of the EXCISE DEPARTMENT

Voted : Rupees eleven lakhs, seventy thousand, two hundred and seven.

Non-voted : Rupees twenty-one thousand and one hundred.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF EXCISE :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE—					
1. Pay of officers	Voted	65,495	67,110	66,000	61,600
	Non-voted	*16,683*	*17,400*	*17,000*	*18,400*
2. Pay of establishment		51,519	52,635	52,500	50,039
3. Allowances and honoraria	Voted	18,675	17,000	18,000	14,500
	Non-voted	*2,832*	*2,700*	*3,000*	*2,700*
4. Contingencies		21,978	26,512	25,500	23,400
TOTAL—Superintendence	Voted	1,57,667	1,63,257	1,62,000	1,49,539
	Non-voted	*19,515*	*20,100*	*20,000*	*21,100*
B—DISTRICT EXECUTIVE ESTABLISHMENT—					
1. Allowances and honoraria		49,143	50,120	55,000	50,120
2. Contingencies		4,150	5,500	4,000	5,000
TOTAL—District Executive Establishment		53,293	55,620	59,000	55,120
C—DISTILLERIES—					
1. Pay of establishment		4,91,462	5,20,216	5,15,000	5,19,234
2. Allowances and honoraria		81,027	72,160	77,000	66,160
3. Contingencies		4,675	6,092	5,000	4,254
TOTAL—Distilleries		5,77,164	5,98,468	5,97,000	5,89,648
D—COMPENSATIONS		9,889	10,000	10,000	10,000
E—CHARGES IN ENGLAND	Voted	..	..	..	6,400
	Non-voted	..	..	..	..
F—WORKS		7,345	11,500	9,000	9,500
G—COST OF OPIUM SUPPLIED TO THE PROVINCIAL EXCISE DEPARTMENT		3,54,660	3,37,000	3,30,000	3,50,000
GRAND TOTAL	Voted	11,60,018	11,75,845	11,67,000	11,70,207
	Non-voted	*19,515*	*20,100*	*20,000*	*21,100*

III—DETAILS of the foregoing : *See* pages 28 and 29.

A—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Excise Commissioner (1,500—1,575 + overseas pay 300) (Non-voted)	*1*	*1*		*17,400*		*18,400*
Assistant Excise Commissioners (340—900) ..	7	7		62,110		56,000
Leave salary				5,000		5,000
TOTAL .. { Voted ..			65,495	67,110	66,000	61,000
TOTAL .. { *Non-voted* ..			*16,683*	*17,400*	*17,000*	*18,400*
2. PAY OF ESTABLISHMENT—						
Excise Inspectors (100—10—330+50 special pay) ..	3	3		11,490		8,970
Clerks (25—240)	34	34		35,667		34,091
Servants (12—17)	26	26		4,428		4,428
Temporary establishment				150		750
Leave salary				900		900
TOTAL ..			51,519	52,635	52,500	50,039
3. ALLOWANCES AND HONORARIA—						
Cost of passages (Non-voted)				..		..
Travelling and other allowances { Voted ..				17,000		14,500
Travelling and other allowances { *Non-voted* ..				*2,700*		*2,700*
TOTAL .. { Voted ..			18,675	17,000	18,000	14,500
TOTAL .. { *Non-voted* ..			*2,832*	*2,700*	*3,000*	*2,700*
4. CONTINGENCIES—						
Contract				16,300		15,300
Tour charges				100		100
Non-contract				3,112		3,000
Temperance propaganda				7,000		5,000
TOTAL ..			21,978	26,512	25,500	23,400
TOTAL, SUPERINTENDENCE .. { Voted ..			1,57,667	1,63,257	1,62,000	1,49,530
TOTAL, SUPERINTENDENCE .. { *Non-voted* ..			*19,515*	*20,100*	*20,000*	*21,100*

B—DISTRICT EXECUTIVE ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate 1937-38
1. ALLOWANCES AND HONORARIA—						
Rewards				50,000		50,000
Other allowances				120		120
Total ..			49,143	50,120	55,000	50,120
2. CONTINGENCIES—						
Contract				2,000		2,000
Freight on excise opium (non-contract) ..				3,500		3,000
TOTAL ..			4,150	5,500	4,000	5,000
TOTAL, DISTRICT EXECUTIVE ESTABLISHMENT ..			53,293	55,620	59,000	55,120

C—DISTILLERIES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate 1937-38
1. PAY OF ESTABLISHMENT—						
Excise Inspectors (100—330+50) ..	157	157		4,38,800		4,38,720
Clerks (45—60)	14	14		9,120		9,080
Servants (12—30)	425	425		67,296		67,044
Stipends				2,000		2,000
Leave salary				3,000		2,400
TOTAL ..			4,91,462	5,20,216	5,15,000	5,19,224

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—				
Travelling allowance		70,000		64,000
Other allowances		2,160		2,160
TOTAL ..	81,027	72,160	77,000	66,160
3. CONTINGENCIES—				
Contract		935		954
Non-contract		4,157		2,800
Stores from England				
Stores in India		1,000		500
Customs duty		..		..
TOTAL ..	4,675	6,092	5,000	4,254
TOTAL, DISTILLERIES ..	5,77,164	5,98,468	5,97,000	5,89,648

E—CHARGES IN ENGLAND

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay ..	Voted	..	..	..	6,400
	Non-voted	..	..	..	..
Sterling overseas pay	Voted	..	..	..	..
	Non-voted	..	..	..	..
TOTAL, CHARGES IN ENGLAND	Voted	..	..	..	6,400
	Non-voted	..	..	..	..

F—WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
PETTY WORKS—				
C—Distilleries	4,254	4,000	4,000	4,000
MAINTENANCE AND REPAIRS—				
Superintendence				
Distilleries		7,488		5,488
Water-tax on residential buildings		12		12
TOTAL ..	3,091	7,500	5,000	5,500
TOTAL, WORKS ..	7,345	11,500	9,000	9,500

GRANT No. 3

STAMPS

(HEAD OF ACCOUNT—9—STAMPS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection and administration of REVENUE FROM STAMPS

Voted : Rupees two lakhs, eighty five thousand, seven hundred and fourteen.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF STAMPS:

	Actuals, 1935–36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
NON-JUDICIAL STAMPS				
A—SUPERINTENDENCE	7,915	8,545	8,000	8,323
B—CHARGES ON THE SALE OF STAMPS ..	63,216	70,000	70,000	70,000
C—STAMPS SUPPLIED FROM CENTRAL STORES ..	32,906	33,000	33,000	32,000
TOTAL, NON-JUDICIAL ..	1,04,037	1,11,545	1,11,000	1,10,323
JUDICIAL STAMPS				
A—SUPERINTENDENCE	23,693	25,335	24,000	24,671
B—CHARGES ON THE SALE OF STAMPS ..	92,172	90,720	1,05,000	1,00,720
C—STAMPS SUPPLIED FROM CENTRAL STORES ..	41,039	45,000	47,000	50,000
TOTAL, JUDICIAL ..	1,56,904	1,61,055	1,76,000	1,75,391
GRAND TOTAL ..	2,60,941	2,72,600	2,87,000	2,85,714

III—Details of the foregoing : *See* page 32.

JUDICIAL AND NON-JUDICIAL—A—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Inspectors (Rs. 250—600)	2	2		10,694		9,688
Leave salary				1,000		1,000
TOTAL ..			10,887	11,694	11,100	10,688
2. PAY OF ESTABLISHMENT—						
Clerks (45—190)	7	7		7,796		7,916
Servants (12—20)	11	11		2,040		2,040
Temporary clerks ..				290		..
Leave salary						200
TOTAL ..			9,661	10,036	10,000	10,156
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				4,200		5,000
Rewards				100		100
TOTAL			5,072	4,300	4,900	5,100
4. CONTINGENCIES—						
Contract				7,500		6,700
Non-contract ..				150		150
our charges				200		200
TOTAL ..			5,988	7,850	6,000	7,050
TOTAL, SUPERINTENDENCE			31,608	33,880	32,000	32,994
Non-judicial			7,915	8,545	8,000	8,323
Judicial			23,693	25,335	24,000	24,671

JUDICIAL—B—CHARGES ON THE SALE OF STAMPS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF ESTABLISHMENT—						
Clerks (20—40)	2	2	720	720		720
2. CONTINGENCIES—						
Discount, etc. (non-contract) . ..			91,452	90,000		1,00,000
TOTAL, CHARGES ON THE SALE OF STAMPS ..			92,172	90,700	1,05,000	1,00,720

GRANT No. 4

FOREST

HEAD OF ACCOUNT—10—FOREST

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection of Forest Revenue and the administration of the FOREST DEPARTMENT

Voted : Rupees twenty-two lakhs, seventy-five thousand, six hundred.

Non-voted : Rupees five lakhs, sixty-six thousand.

II—SUB-HEADS under which this grant will be accounted for by the FOREST DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—GENERAL DIRECTION—					
1. Pay of officers—*Non-voted* ..	..	*32,428*	*31,140*	*31,000*	*32,500*
2. Pay of establishment ..	..	11,310	11,400	11,400	11,400
3. Allowances and honoraria	Voted ..	4,553	6,700	6,700	4,700
	Non-voted ..	*3,034*	*2,760*	*3,800*	*3,000*
4. Grants-in-aid ..	Voted ..	..	..	..	600
5. Contingencies ..	..	5,558	6,010	6,000	5,800
TOTAL, A—GENERAL DIRECTION	Voted ..	21,421	24,110	24,100	22,500
	Non-voted ..	*35,462*	*33,900*	*34,800*	*35,500*
B—CONSERVANCY AND WORKS—					
1. Forest produce extracted by Government agency	Voted ..	2,58,597	2,69,200	2,32,700	2,68,900
	Non-voted ..	..	..	..	*500*
2. Forest produce extracted by other agency		1,29,685	1,28,100	1,32,500	1,32,100
3. Drift and waif wood and confiscated forest produce ..	..	263	400	400	400
4. Payments and charges on account of collection of revenue from private forests not managed by Government	Voted ..	11,535	11,900	7,200	4,900
	Non-voted ..	..	..	..	*2,000*
5. Rent from leased forests and payments to shareholders in Government forests ..	Voted ..	6,664	6,900	6,700	200
	Non-voted ..	..	..	..	*6,600*
6. Live stock, stores, tools and plant	..	52,692	58,000	55,600	51,100
7. Communications and buildings	..	2,24,638	2,18,400	2,25,200	2,56,500
8. Forest organization and improvement ..	Voted ..	2,73,146	2,82,468	2,75,400	2,64,600
	Non-voted ..	..	..	..	*2,400*
9. Miscellaneous ..	..	9,050	8,300	20,400	9,700
TOTAL, B—CONSERVANCY AND WORKS	Voted ..	9,66,270	9,83,668	9,56,100	9,88,400
	Non-voted ..	..	..	..	*11,500*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
C—ESTABLISHMENT—					
1. Pay of officers	Voted	1,44,215	1,39,300	1,41,300	1,51,700
	Non-voted	*3,82,764*	*4,03,900*	*3,76,900*	*3,45,930*
2. Pay of establishment		7,56,210	7,79,400	7,70,700	7,89,700
3. Contribution, etc.		..	..	..	7,500
4. Allowances and honoraria	Voted	1,56,074	1,58,900	1,61,910	1,49,000
	Non-voted	*63,425*	*68,200*	*88,700*	*57,070*
5. Contingencies		1,58,417	1,65,900	1,62,590	1,66,800
6. Grants-in-aid	*Non-voted*	*6,281*	..	..	..
7. Interest on Capital outlay—*Non-voted*		*See*—Non-voted Appropriation, page 66.			
TOTAL, C—ESTABLISHMENT	Voted	12,14,916	12,43,500	12,36,500	12,64,700
	Non-voted	*4,52,470*	*4,72,100*	*4,65,600*	*4,03,000*
FOREST CAPITAL OUTLAY MET FROM REVENUE		28,168	31,000	35,900	..
CHARGES IN ENGLAND	Voted	..	..	..	..
	Non-voted	..	..	..	*1,16,000*
GRAND TOTAL	Voted	22,30,775	22,82,278	22,52,600	22,75,600
	Non-voted	*4,87,932*	*5,06,000*	*5,20,400*	*5,66,000*
SURPLUS		21,36,138	17,84,722	18,03,000	19,28,400

III—DETAILS of the foregoing :—*See* pages 35 to 44.

A—GENERAL DIRECTION

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget, estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Chief Conservator (2,500—2,750)—*Non-voted* ..	*1*	*1*	*32,428*	*31,140*	*31,000*	*32,500*
2. PAY OF ESTABLISHMENT—						
(a) Clerks (80—360) and leave allowances ..	5	5		10,000	10,000	10,000
(b) Servants (13—19)	7	7		1,400	1,400	1,400
TOTAL ..			11,310	11,400	11,400	11,400
3. ALLOWANCES AND HONORARIA—						
(a) Cost of passages—*Non-voted*				..	..	..
(b) Travelling allowance—Voted				5,600	5,600	3,600
(c) Travelling allowance—*Non-voted*				*2,760*	*3,800*	*3,000*
(d) House rent and other allowances				1,100	1,100	1,100
TOTAL .. Voted ..			4,553	6,700	6,700	4,700
TOTAL .. *Non-voted* ..			*3,034*	*2,760*	*3,800*	*3,000*
4. GRANTS-IN-AID—						
Grant towards cost of magazine "Wild Life"			..	..	..	300
5. CONTINGENCIES—						
NON-CONTRACT—						
(a) Carriage of tents and records				3,000	3,000	3,000
(b) Others				3,010	3,000	2,800
TOTAL ..			5,558	6,010	6,000	5,800
TOTAL, A—GENERAL DIRECTION. Voted ..			21,421	24,110	24,100	22,500
TOTAL, A—GENERAL DIRECTION. *Non-voted* ..			*35,462*	*33,900*	*34,800*	*35,500*

B—CONSERVANCY AND WORKS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget, estimate, 1937-38
1.—FOREST PRODUCE EXTRACTED BY GOVERNMENT AGENCY—						
(a) Timber—						
Eastern Circle				..	..	..
Western Circle			201	300	4,430	6,450
Kumaun Circle .. Voted			..	..	6,990	2,250
Kumaun Circle .. *Non-voted* ..			..	..	..	*500*
TOTAL .. Voted ..			201	300	11,420	8,700
TOTAL .. *Non-voted* ..			..	..	..	*500*
(b) Firewood and Charcoal—						
Eastern Circle			..	..	..	..
Western Circle			..	30	50	50
Kumaun Circle			7,482	5,920	6,980	9,880
Working Plans Circle			267	350	350	350
TOTAL ..			7,749	6,300	7,380	10,280

B—CONSERVANCY AND WORKS—(*continued*)

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
(*c*) Bamboos—					
Working Plans Circle		..	..	..	..
TOTAL		..	..	..	..
(*d*) Resin—					
Kumaun Circle		2,48,986	2,59,900	2,11,580	2,46,820
(*e*) Grass and other produce—					
Eastern Circle		1,548	2,500	1,850	2,700
Western Circle		16	100	170	100
Kumaun Circle		97	100	300	300
Working Plans Circle		..	..	..	..
TOTAL		1,661	2,700	2,320	3,100
TOTAL, B-1—					
Eastern Circle		1,548	2,500	1,850	2,700
Western Circle		217	430	4,650	6,600
Kumaun Circle	Voted	2,56,565	2,65,920	2,25,850	2,59,250
	Non-voted	..	..	..	*500*
Working Plans Circle		267	350	350	350
TOTAL	Voted	2,58,597	2,69,200	2,32,700	2,68,900
	Non-voted	..	..	..	*500*
2. FOREST PRODUCE EXTRACTED BY OTHER AGENCY—					
Eastern Circle		57,200	54,000	55,550	54,180
Western Circle		64,997	66,000	69,000	70,000
Kumaun Circle		6,897	7,300	7,350	7,320
Working Plans Circle		591	800	600	600
TOTAL, B-2		1,29,685	1,28,100	1,32,500	1,32,100
3. DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE—					
Western Circle		263	400	400	400
4. PAYMENTS AND CHARGES ON ACCOUNT OF COLLECTION OF REVENUE FROM PRIVATE FORESTS NOT MANAGED BY GOVERNMENT—					
Western Circle	Voted	8,845	9,350	7,200	4,900
	Non-voted	..	..	..	*2,000*
Kumaun Circle		2,690	2,550	..	..
TOTAL	Voted	11,535	11,900	7,200	4,900
	Non-voted	..	..	..	*2,000*
5. RENT OF LEASED FORESTS AND PAYMENT TO SHARE-HOLDERS IN FORESTS MANAGED BY GOVERNMENT—					
Eastern Circle	Voted	3,329	3,500	3,360	[illegible]
	Non-voted	..	..	..	200
Western Circle	Voted	503	560	500	250
	Non-voted	..	..	..	..
Working Plans Circle	Voted	2,832	2,840	2,840	[illegible]
	Non-voted	..	..	..	
TOTAL	Voted	6,664	6,900	6,700	[illegible]
	Non-voted	..	..	..	200

B—CONSERVANCY AND WORKS—(*continued*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
6—Live stock, stores, tools and plant—				
(a) Purchase of cattle—				
Eastern Circle	2,600	..	..	..
Western Circle	..	2,500	2,500	..
Working Plans Circle	..	1,500	1,500	..
Total	2,600	4,000	4,000	..
(b) Feed and keep of cattle—				
Eastern Circle	5,666	6,300	6,200	6,820
Western Circle	10,770	12,600	10,360	10,870
Kumaun Circle	10,361	10,570	9,950	11,000
Working Plans Circle	1,789	2,430	2,520	2,010
Total	28,586	31,900	29,030	30,700
(c) Stores, tools and plant—				
Eastern Circle	4,985	6,000	6,300	6,900
Western Circle	8,480	9,150	9,040	8,230
Kumaun Circle	4,396	2,780	3,360	3,050
Working Plans Circle	3,645	4,170	3,870	2,220
Total	21,506	22,100	22,570	20,400
Total B-6—				
Eastern Circle	13,251	12,300	12,500	13,720
Western Circle	19,250	24,250	21,900	19,100
Kumaun Circle	14,757	13,350	13,310	14,050
Working Plans Circle	5,434	8,100	7,890	4,230
Total	52,692	58,000	55,600	51,100
7—Communications and buildings—				
(a) Roads and bridges—				
Eastern Circle	31,483	29,800	31,600	32,900
Western Circle	56,712	58,700	52,670	56,620
Kumaun Circle	17,462	14,300	14,780	17,600
Working Plans Circle	469	500	500	500
Total	1,06,126	1,03,300	99,550	1,07,620
(b) Buildings—				
Eastern Circle	32,225	36,100	37,000	43,000
Western Circle	35,599	35,600	39,090	51,250
Kumaun Circle	23,848	18,500	24,090	28,070
Working Plans Circle	7,490	4,800	4,600	7,230
Total	99,162	95,000	1,04,780	1,29,550
(c) Other works—				
Eastern Circle	6,212	6,700	7,100	6,300
Western Circle	9,918	10,550	10,440	10,130
Kumaun Circle	2,064	1,800	2,130	1,800
Working Plans Circle	1,156	1,050	1,200	1,100
Total	19,350	20,100	20,870	19,330

B—CONSERVANCY AND WORKS—(*continued*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
TOTAL, B-7—				
Eastern Circle	69,920	72,600	75,700	82,200
Western Circle	1,02,229	1,04,850	1,02,200	1,18,000
Kumaun Circle	43,374	34,600	41,000	47,470
Working Plans Circle	9,115	6,350	6,300	8,830
TOTAL ..	2,24,638	2,18,400	2,25,200	2,56,500
8—FOREST ORGANIZATION AND IMPROVEMENT—				
(a) *Demarcation*—				
Eastern Circle	2,749	3,400	3,310	2,900
Western Circle	6,773	8,200	7,350	7,330
Kumaun Circle	5,757	9,568	9,340	8,170
Working Plans Circle	73	100	100	100
TOTAL ..	15,352	21,268	20,100	18,500
(b) *Cost of forest settlements—Compensation for land and rights*—				
Kumaun Circle	..	..	100	..
(c) *Surveys*—				
Working Plans Circle	856	1,000	1,000	1,000
(d) *Working Plans*—				
Eastern Circle	2,251	1,300	1,140	3,080
Western Circle	12,654	9,850	8,930	11,460
Kumaun Circle	15,377	17,550	16,130	5,810
Working Plans Circle	6,499	5,500	4,400	5,850
TOTAL ..	36,781	34,200	30,600	26,200
(e) *Sowing and planting*—				
Eastern Circle	19,651	20,300	20,160	19,970
Western Circle	50,722	56,800	51,150	51,590
Kumaun Circle	11,995	13,730	15,750	13,700
Working Plans Circle .. .. Voted ..	32,884	34,870	34,440	29,040
Non-voted ..	..	..	..	*2,400*
TOTAL .. Voted ..	1,15,252	1,25,700	1,21,500	1,14,300
Non-voted ..	..	..	..	*2,400*
(f) *Fire protection*—				
Eastern Circle	28,308	29,000	28,370	28,700
Western Circle	30,911	28,400	26,200	26,900
Kumaun Circle	11,142	11,100	10,230	11,100
Working Plans Circle	19	300	100	100
TOTAL ..	70,380	68,800	64,900	66,800
(g) *Other works*—				
Eastern Circle	8,784	11,500	11,520	13,170
Western Circle	22,173	18,800	33,270	22,320
Kumaun Division	3,568	1,200	2,410	2,310
Working Plans Circle	..	..	..	..
TOTAL ..	34,525	31,500	47,200	37,800

B—CONSERVANCY AND WORKS—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
TOTAL—B-8—						
Eastern Circle			61,743	65,500	64,500	67,820
Western Circle			1,23,233	1,22,050	1,17,000	1,19,600
Kumaun Circle			47,839	53,148	53,860	41,090
Working Plans Circle .. Voted ..			40,331	41,770	40,040	36,090
Working Plans Circle .. *Non-voted* ..			..	..	..	*2,400*
TOTAL .. Voted ..			2,73,146	2,82,468	2,75,400	2,64,600
TOTAL .. *Non-voted* ..			..	..	..	*2,400*
9—MISCELLANEOUS—						
(a) *Law charges—*						
Eastern Circle			393	650	770	820
Western Circle			750	450	900	450
Kumaun Circle			234	200	230	230
Working Plans Circle			155	100	100	100
TOTAL ..			1,532	1,400	2,000	1,600
(b) *Rewards for Killing wild animals—*						
Eastern Circle			216	800	470	510
Western Circle			863	1,200	1,140	1,100
Kumaun Circle			33	100	90	90
Working Plans Circle			10	100	100	100
TOTAL ..			1,122	2,200	1,800	1,800
(c) *Other charges—*						
Eastern Circle			1,198	1,200	8,610	1,790
Western Circle			2,524	2,150	3,860	2,500
Kumaun Circle			2,589	1,250	1,550	1,550
Working Plans Circle			85	100	2,580	460
TOTAL ..			6,396	4,700	16,600	6,300
TOTAL—B-9—						
Eastern Circle			1,807	2,650	9,850	3,120
Western Circle			4,137	3,800	5,900	4,050
Kumaun Circle			2,856	1,550	1,870	1,870
Working Plans Circle			250	300	2,780	660
TOTAL ..			9,050	8,300	20,400	9,700
TOTAL, CONSERVANCY AND WORKS—						
Eastern Circle .. Voted ..			2,08,798	2,13,050	2,23,310	2,23,740
Eastern Circle .. *Non-voted* ..			..	..	..	*3,410*
Western Circle .. Voted ..			3,23,674	3,31,690	3,28,750	3,42,850
Western Circle .. *Non-voted* ..			..	..	..	*2,350*
Kumaun Circle .. Voted ..			3,74,978	3,78,418	3,43,240	3,71,050
Kumaun Circle .. *Non-voted* ..			..	..	..	*500*
Working Plans Circle .. Voted ..			58,820	60,510	60,800	50,760
Working Plans Circle .. *Non-voted* ..			..	..	..	*5,240*
TOTAL .. Voted ..			9,66,270	9,83,668	9,56,100	9,88,400
TOTAL .. *Non-voted* ..			..	..	..	*11,500*

C—ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
(a) *Conservator (1,750—2,150) (Non-voted)*						
Eastern Circle			*25,684*	*30,620*	*30,050*	*25,800*
Western Circle			*24,349*	*25,800*	*25,800*	*25,800*
Kumaun Circle			*25,621*	*25,800*	*25,800*	*25,800*
Working Plans Circle			*26,682*	*27,000*	*26,470*	*25,170*
TOTAL ..	*4*	*4*	*1,02,336*	*1,09,220*	*1,08,120*	*1,02,570*

B—CONSERVANCY AND WORKS—(*continued*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
TOTAL, B-7—				
Eastern Circle	69,920	72,600	75,700	82,200
Western Circle	1,02,229	1,04,850	1,02,200	1,18,000
Kumaun Circle	43,374	34,600	41,000	47,470
Working Plans Circle	9,115	6,350	6,300	8,830
TOTAL ..	2,24,638	2,18,400	2,25,200	2,56,500
8—FOREST ORGANIZATION AND IMPROVEMENT—				
(a) *Demarcation*—				
Eastern Circle	2,749	3,400	3,310	2,900
Western Circle	6,773	8,200	7,350	7,330
Kumaun Circle	5,757	9,568	9,340	8,170
Working Plans Circle	73	100	100	100
TOTAL ..	15,352	21,268	20,100	18,500
(b) *Cost of forest settlements—Compensation for land and rights*—				
Kumaun Circle	..	..	100	..
(c) *Surveys*—				
Working Plans Circle	856	1,000	1,000	1,000
(d) *Working Plans*—				
Eastern Circle	2,251	1,300	1,140	3,080
Western Circle	12,654	9,850	8,930	11,460
Kumaun Circle	15,377	17,550	16,130	5,810
Working Plans Circle	6,499	5,500	4,400	5,850
TOTAL ..	36,781	34,200	30,600	26,200
(e) *Sowing and planting*—				
Eastern Circle	19,651	20,300	20,160	19,970
Western Circle	50,722	56,800	51,150	51,590
Kumaun Circle	11,995	13,730	15,750	13,700
Working Plans Circle .. .. Voted ..	32,884	34,870	34,440	29,040
Working Plans Circle .. .. *Non-voted* ..	..	..	..	*2,400*
TOTAL .. Voted ..	1,15,252	1,25,700	1,21,500	1,14,300
TOTAL .. *Non-voted* ..	..	..	..	*2,400*
(f) *Fire protection*—				
Eastern Circle	28,308	29,000	28,370	28,700
Western Circle	30,911	28,400	26,200	26,900
Kumaun Circle	11,142	11,100	10,230	11,100
Working Plans Circle	19	300	100	100
TOTAL ..	70,380	68,800	64,900	66,800
(g) *Other works*—				
Eastern Circle	8,784	11,500	11,520	13,170
Western Circle	22,173	18,800	33,270	22,320
Kumaun Division	3,568	1,200	2,410	2,310
Working Plans Circle	..	..	..	..
TOTAL ..	34,525	31,500	47,200	37,800

B—CONSERVANCY AND WORKS—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
TOTAL—B-8—						
Eastern Circle			61,743	65,500	64,500	67,820
Western Circle			1,23,233	1,22,050	1,17,000	1,19,600
Kumaun Circle			47,839	53,148	53,860	41,090
Working Plans Circle .. Voted ..			40,331	41,770	40,040	36,090
Working Plans Circle .. *Non-voted* ..			..	..	..	*2,400*
TOTAL .. Voted ..			2,73,146	2,82,468	2,75,400	2,64,600
TOTAL .. *Non-voted* ..			..	..	..	*2,400*
9—MISCELLANEOUS—						
(*a*) *Law charges*—						
Eastern Circle			393	650	770	820
Western Circle			750	450	900	450
Kumaun Circle			234	200	230	230
Working Plans Circle			155	100	100	100
TOTAL ..			1,532	1,400	2,000	1,600
(*b*) *Rewards for killing wild animals*—						
Eastern Circle			216	800	470	510
Western Circle			863	1,200	1,140	1,100
Kumaun Circle			33	100	90	90
Working Plans Circle			10	100	100	100
TOTAL ..			1,122	2,200	1,800	1,800
(*c*) *Other charges*—						
Eastern Circle			1,198	1,200	8,610	1,790
Western Circle			2,524	2,150	3,860	2,500
Kumaun Circle			2,589	1,250	1,550	1,550
Working Plans Circle			85	100	2,580	460
TOTAL ..			6,396	4,700	16,600	6,300
TOTAL—B-9—						
Eastern Circle			1,807	2,650	9,850	3,120
Western Circle			4,137	3,800	5,900	4,050
Kumaun Circle			2,856	1,550	1,870	1,870
Working Plans Circle			250	300	2,780	660
TOTAL ..			9,050	8,300	20,400	9,700
TOTAL, CONSERVANCY AND WORKS—						
Eastern Circle .. Voted ..			2,08,798	2,13,050	2,23,310	2,23,740
Eastern Circle .. *Non-voted* ..			..	..	..	*3,410*
Western Circle .. Voted ..			3,23,674	3,31,690	3,28,750	3,42,850
Western Circle .. *Non-voted* ..			..	..	..	*2,350*
Kumaun Circle .. Voted ..			3,74,978	3,78,418	3,43,240	3,71,050
Kumaun Circle .. *Non-voted* ..			..	..	..	*500*
Working Plans Circle .. Voted ..			58,820	60,510	60,800	50,760
Working Plans Circle .. *Non-voted* ..			..	..	..	*5,240*
TOTAL .. Voted ..			9,66,270	9,83,668	9,56,100	9,88,400
TOTAL .. *Non-voted* ..			..	..	..	*11,500*

C—ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
(*a*) *Conservator (1,750—2,150) (Non-voted)*						
Eastern Circle			*25,684*	*30,620*	*30,050*	*25,800*
Western Circle			*24,349*	*25,800*	*25,800*	*25,800*
Kumaun Circle			*25,621*	*25,800*	*25,800*	*25,800*
Working Plans Circle			*26,682*	*27,000*	*26,470*	*25,170*
TOTAL ..	*4*	*4*	*1,02,336*	*1,09,220*	*1,08,120*	*1,02,570*

C—ESTABLISHMENT—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(b) *All-India Service officers* (*325—1,350*) (*Non-voted*).						
Eastern Circle			*82,374*	*94,670*	*83,750*	*73,130*
Western Circle			*1,09,201*	*1,14,450*	*1,08,200*	*1,11,070*
Kumaun Circle			*56,168*	*62,140*	*53,420*	*34,270*
Working Plans Circle			*32,685*	*23,420*	*23,410*	*24,890*
Total ..	24	24	*2,80,428*	*2,94,680*	*2,68,780*	*2,43,360*
(c) *Provincial forest officers* (250—850) (*Voted*)—						
Eastern Circle			72,081	59,940	66,200	53,500
Western Circle			44,730	52,400	44,870	70,100
Kumaun Circle			11,353	11,400	20,380	17,600
Working Plans Circle			16,051	15,560	9,850	10,500
Total ..	19	19	1,44,215	1,39,300	1,41,300	1,51,700
Total 1—(Non-voted)—						
Eastern Circle			*1,08,058*	*1,25,290*	*1,13,800*	*98,930*
Western Circle			*1,33,550*	*1,40,250*	*1,34,000*	*1,36,870*
Kumaun Circle			*81,789*	*87,940*	*79,220*	*60,070*
Working Plans Circle			*59,367*	*50,420*	*49,880*	*50,060*
Total ..			*3,82,764*	*4,03,900*	*3,76,900*	*3,45,930*
Total 1—Voted—						
Eastern Circle			72,081	59,940	66,200	53,500
Western Circle			44,730	52,400	44,870	70,100
Kumaun Circle			11,353	11,400	20,380	17,600
Working Plans Circle			16,051	15,560	9,850	10,500
Total ..			1,44,215	1,39,300	1,41,300	1,51,700
2. Pay of Establishment—						
(a) *Subordinate Forest establishment* (12—230)—						
Eastern Circle			1,74,594	1,76,500	1,79,200	1,83,500
Western Circle			1,82,388	1,93,100	1,82,660	1,90,000
Kumaun Circle			1,03,252	1,07,100	1,06,560	1,09,920
Working Plans Circle			17,211	18,900	18,480	19,480
Working Plans Circle			..	..	..	300
Total ..	1,159	1,159	4,77,445	4,95,600	4,86,900	5,03,200
(b) *Clerical establishment* (12—360)						
Eastern Circle			33,344	82,250	82,970	82,850
Eastern Circle			..	..	..	90
Western Circle			94,256	93,700	94,900	94,900
Kumaun Circle			53,341	54,950	54,470	55,060
Working Plans Circle			20,106	21,400	21,360	21,300
Working Plans Circle			..	..	..	500
Total ..	487	488	2,51,047	2,52,300	2,53,700	2,54,700

C—ESTABLISHMENT—(*continued*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(c) *Dispensary staff* (20—160)—				
Eastern Circle	3,840	3,860	3,670	4,150
Western Circle	4,072	4,140	3,230	3,250
TOTAL .. 7	7,912	8,000	6,900	7,400
(d) *Temporary establishment*—				
Eastern Circle	2,208	2,590	2,540	2,600
Western Circle	486	570	520	650
Kumaun Circle	674	690	540	540
Working Plans Circle	13,358	13,650	13,300	14,010
Total ..	16,726	17,500	16,900	17,800
(e) *Pay or stipend of students while under training*—				
Eastern Circle	1,320	2,690	2,680	2,870
Western Circle	1,760	2,520	2,550	2,800
Kumaun Circle	..	790	810	650
Working Plans Circle	..	..	260	280
TOTAL 2(*e*) ..	3,080	6,000	6,300	6,600
TOTAL C—2. PAY OF ESTABLISHMENT—				
Eastern Circle	2,65,306	2,67,890	2,71,060	2,76,060
Western Circle	2,82,962	2,94,030	2,83,860	2,91,600
Kumaun Circle	1,57,267	1,63,530	1,62,380	1,66,160
Working Plans Circle	50,675	53,950	53,400	55,880
TOTAL ..	7,56,210	7,79,400	7,70,700	7,89,700
3. CONTRIBUTION TO CENTRAL GOVERNMENT FOR TRAINING OF INDIAN FOREST SERVICE PROBATIONERS AND RANGERS—				
Eastern Circle	..	..	..	4,500
Western Circle	..	..	..	3,000
TOTAL ..	..	..	..	7,500
4. ALLOWANCES AND HONORARIA—				
(a) *Cost of passages* (*Non-voted*)—				
Eastern Circle	*4,230*	*4,100*	*9,400*	*3,500*
Western Circle	*3,734*	*2,670*	*11,950*	*6,070*
Kumaun Circle	*2,572*	*4,900*	*8,090*	..
Working Plans Circle	*1,573*	*730*	*1,760*	*1,200*
TOTAL ..	*12,109*	*12,400*	*31,200*	*10,770*

C—ESTABLISHMENT—(*continued*)

	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
	Rs.	Rs.	Rs.	Rs.
(*b*) *Travelling allowance* (*Voted*)—				
Eastern Circle	44,917	46,700	48,040	44,530
Western Circle	53,426	53,000	54,260	49,760
Kumaun Circle	29,357	29,700	31,360	27,390
Working Plans Circle	13,750	14,900	13,720	12,520
TOTAL ..	1,41,450	1,44,300	1,47,380	1,34,200
(*c*) *Travelling allowance* (*Non-voted*)—				
Eastern Circle	*14,480*	*14,780*	*15,550*	*13,150*
Western Circle	*15,816*	*18,240*	*20,300*	*14,700*
Kumaun Circle	*10,894*	*12,080*	*10,950*	*9,250*
Working Plans Circle	*10,066*	*10,700*	*10,700*	*9,200*
TOTAL ..	*51,256*	*55,800*	*57,500*	*46,300*
(*d*) *House rent, honoraria and other allowances*—				
Eastern Circle	2,365	1,900	2,000	1,980
Western Circle	7,026	7,080	6,840	7,040
Kumaun Circle	3,833	4,190	4,260	4,080
Working Plans Circle	1,400	1,430	1,430	1,700
TOTAL ..	14,624	14,600	14,530	14,800
(*e*) *Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service*—(*Non-voted*)—				
Western Circle	60	..	..	..
TOTAL, C—4				
Eastern Circle .. .. .. Voted ..	47,282	48,600	50,040	46,510
Eastern Circle .. .. .. *Non-voted* ..	*18,710*	*18,880*	*24,950*	*16,650*
Western Circle .. .. .. Voted ..	60,452	60,080	61,100	56,800
Western Circle .. .. .. *Non-voted* ..	*19,610*	*20,910*	*32,250*	*20,770*
Kumaun Circle .. .. .. Voted ..	33,190	33,890	35,620	31,470
Kumaun Circle .. .. .. *Non-voted* ..	*13,466*	*16,980*	*19,040*	*9,250*
Working Plans Circle .. .. .. Voted ..	15,150	16,330	15,150	14,220
Working Plans Circle .. .. .. *Non-voted* ..	*11,639*	*11,430*	*12,460*	*10,400*
TOTAL .. Voted ..	1,56,074	1,58,900	1,61,910	1,49,000
TOTAL .. *Non-voted* ..	*63,425*	*68,200*	*88,700*	*57,070*
5. —CONTINGENCIES (NON-CONTRACT)—				
(*a*) *Stationery*—				
Eastern Circle	1,301	870	860	850
Western ,, ...	1,350	1,700	1,770	1,280
Kumaun ,, ...	207	260	290	490
Working Plans Circle	296	1,070	580	580
TOTAL ..	3,154	3,900	3,500	3,200
(*b*) *Carriage of tents and records*—				
Eastern Circle	20,857	20,000	19,740	20,110
Western ,, ...	37,854	41,000	39,120	39,940
Kumaun ,, ...	23,873	24,300	24,150	25,320
Working Plans Circle	12,789	12,300	11,990	11,630
TOTAL ..	95,373	97,600	95,000	97,000

C—ESTABLISHMENT—(*concluded*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(c) *Rents, rates and taxes*—				
Eastern Circle	291	270	250	120
Western „	1,479	1,650	1,320	1,450
Kumaun	1,449	1,670	1,740	1,540
Working Plans Circle	2,841	3,110	3,490	3,390
TOTAL ..	6,060	6,700	6,800	6,500
(d) *Official postage and telegram charges*—				
Eastern Circle	4,117	4,115	4,680	4,870
Western „	3,357	3,200	3,560	3,860
Kumaun „	3,158	3,060	3,710	3,480
Working Plans Circle	2,039	1,725	2,550	2,390
TOTAL ..	12,671	12,100	14,500	14,600
(e) *Other charges*—				
Eastern Circle	13,743	15,000	14,470	15,040
Western „	16,241	20,660	17,330	19,300
Kumaun „	6,103	4,650	5,700	5,860
Working Plans Circle	5,072	5,290	5,290	5,300
TOTAL ..	41,159	45,600	42,790	45,500
TOTAL 5—CONTINGENCIES—				
Eastern Circle	40,309	40,255	40,000	40,990
Western „	60,281	68,210	63,100	65,830
Kumaun „	34,790	33,940	35,590	36,690
Working Plans Circle	23,037	23,495	23,900	23,290
TOTAL ..	1,58,417	1,55,900	1,62,590	1,66,800
6. GRANTS-IN-AID—Contributions for passages of officers transferred from or to other departments—*Non-voted*—				
Eastern Circle	*6,046*	..	..	..
Kumaun „	*235*	..	..	..
TOTAL C—ESTABLISHMENT—(VOTED)—				
Eastern Circle	4,24,978	4,16,685	4,27,300	4,21,560
Western „	4,48,425	4,74,720	4,52,930	4,87,330
Kumaun „	2,36,600	2,42,760	2,53,970	2,51,920
Working Plans Circle	1,04,913	1,09,335	1,02,300	1,03,890
TOTAL ..	12,14,916	12,43,500	12,36,500	12,64,700
Non-voted—				
Eastern Circle	*1,32,814*	*1,44,170*	*1,38,750*	*1,15,580*
Western „	*1,53,160*	*1,61,160*	*1,66,250*	*1,57,640*
Kumaun „	*95,490*	*1,04,920*	*98,260*	*69,320*
Working Plans Circle	*71,096*	*61,850*	*62,340*	*60,460*
TOTAL ..	*4,52,470*	*4,72,100*	*4,65,600*	*4,03,000*

FOREST—CAPITAL OUTLAY CHARGED TO REVENUE

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
7—COMMUNICATIONS AND BUILDINGS—				
(a) *Roads and bridges*—				
Eastern Circle	..	900	900	..
Western ,,	4,478	5,000	5,000	..
Kumaun ,,	6,700	3,500	3,600	..
Working Plans Circle	..	..	..	..
TOTAL	11,178	9,400	9,500	..
(b) *Buildings*—				
Eastern Circle	1,500	6,200	6,200	..
Western ,,	8,148	7,300	7,300	..
Kumaun ,,	4,100	4,050	8,850	..
Working Plans Circle	1,499	4,050	4,050	..
TOTAL	15,247	21,600	26,400	..
(c) *Other works*—				
Western Circle	1,743	..	..	..
TOTAL 7—COMMUNICATIONS AND BUILDINGS—				
Eastern Circle	1,500	7,100	7,100	..
Western ,,	14,369	12,300	12,300	..
Kumaun ,,	10,800	7,550	12,450	..
Working Plans Circle	1,499	4,050	4,050	..
TOTAL	28,168	31,000	35,900	..

CHARGES IN ENGLAND

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay	Voted	..	..	..	..
	Non-voted	..	..	..	*56,000*
Sterling overseas pay	Voted	..	..	..	..
	Non-voted	..	..	..	*60,000*
TOTAL, CHARGES IN ENGLAND	Voted	..	..	..	..
	Non-voted	..	..	..	*1,16,000*

ABSTRACT

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
TOTAL, 10—FOREST AND CAPITAL OUTLAY MET FROM REVENUE— (*Voted and Non-voted*)—				
General Direction	56,883	58,000	58,900	58,000
Eastern Circle	7,68,090	7,81,005	7,96,460	7,64,290
Western ,,	9,39,628	9,79,870	9,80,230	9,90,170
Kumaun ,,	7,17,868	7,33,648	7,07,920	6,92,790
Working Plans Circle	2,36,238	2,35,745	2,29,490	2,20,350
Charges in England	..	..	..	1,16,000
TOTAL	27,18,707	27,88,268	27,53,000	28,41,600
TOTAL REVENUE—				
General Direction	94	..	..	..
Eastern Circle	19,51,932	18,75,000	18,81,330	19,45,560
Western ,,	19,98,529	18,70,600	18,70,000	20,22,000
Kumaun ,,	8,12,722	7,38,200	7,16,070	7,21,740
Working Plans Circle	91,568	89,200	88,600	80,700
TOTAL	48,54,845	45,73,000	45,56,000	47,70,000
SURPLUS OR DEFICIT—				
General Direction Division—Deficit	—56,789	—58,010	—58,900	—58,000
Eastern Circle—Surplus	11,83,842	10,93,995	10,84,870	11,81,270
Western ,, — ,,	10,58,901	8,90,730	9,09,770	10,31,830
Kumaun ,, — ,,	94,854	4,552	8,150	28,950
Working Plans Circle—Deficit	—1,44,670	—1,46,545	—1,40,890	—1,39,650
Charges in England— ,,	..	..	..	—1,16,000
TOTAL, SURPLUS OF PROVINCE	21,36,138	17,84,722	18,03,000	19,28,400

GRANT No. 5

REGISTRATION

[HEAD OF ACCOUNT : 11 – REGISTRATION]

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection of registration fees and the administration of the REGISTRATION DEPARTMENT

Voted : Rupees four lakhs, sixty-nine thousand, five hundred and seventy-nine.

II—SUB-HEADS under which this grant will be accounted for by the REGISTRATION DEPARTMENT :

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE—				
1. Pay of officers	18,555	27,864	29,000	32,864
2. Pay of establishment	11,900	13,230	13,300	13,536
3. Allowances and honoraria	7,260	8,700	8,700	8,200
4. Contingencies	2,390	2,000	3,000	2,000
TOTAL, A ..	40,105	51,794	54,000	56,600
B—DISTRICT CHARGES—				
1. Pay of establishment	3,84,354	3,88,201	3,82,000	3,75,479
2. Allowances and honoraria	6,273	5,463	5,500	5,000
3. Contingencies	22,669	23,500	23,500	23,500
TOTAL, B ..	4,13,296	4,17,164	4,11,000	4,03,979
C—WORKS	7,916	8,700	7,000	9,000
GRAND TOTAL ..	4,61,317	4,77,658	4,72,000	4,69,579

III—DETAILS of the foregoing. See page 46

A—SUPERINTENDENCE

	Number 1936-37	Number 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Inspector General of Registration (950) ..	..	1		7,600		11,400
Inspectors (250—600) ..	4	4		20,264		21,464
TOTAL ..			18,555	27,864	29,000	32,864
2. PAY OF ESTABLISHMENT—						
Clerks (35—200) ..	9	8		8,884		9,250
Servants (10/8—16) ..	9	9		1,314		1,254
Temporary establishment ..				2,532		2,532
Leave salary ..				500		500
TOTAL ..			11,900	13,230	13,300	13,536
3. ALLOWANCES AND HONORARIA—						
Travelling allowance ..				8,500		8,000
Honoraria ..				200		200
TOTAL ..			7,260	8,700	8,700	8,200
4. CONTINGENCIES—						
Contract ..				1,900		1,900
Pay of menials ..						
Non-contract ..				100		100
TOTAL ..			2,390	2,000	3,000	2,000
TOTAL, SUPERINTENDENCE ..			40,105	51,794	54,000	56,600

B—DISTRICT CHARGES

	Number 1936-37	Number 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF ESTABLISHMENT—						
Sub-registrars (5—275) ..	222	222		2,31,859		2,20,712
Clerks (5—65) ..	383	383		1,49,430		1,47,355
Servants (1—12) ..	56	56		3,912		3,912
Leave salary ..				1,500		1,500
Temporary establishment ..				1,500		2,000
TOTAL ..			3,84,354	3,88,201	3,82,000	3,75,479
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances ..			6,273	5,463	5,500	5,000
3. CONTINGENCIES—						
Contract ..				22,119		22,119
Non-contract ..				1,381		1,381
TOTAL ..			22,669	23,500	23,500	23,500
TOTAL, DISTRICT CHARGES ..			4,13,296	4,17,164	4,11,000	4,03,979

C—WORKS

	Number 1936-37	Number 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Petty works ..			5,420	4,200	4,002	4,200
2. Maintenance and repairs ..			2,496	4,500	3,000	4,800
TOTAL, WORKS ..			7,916	8,700	7,000	9,000

GRANT No. 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT AND OTHER TAXES AND DUTIES

(HEADS OF ACCOUNT: 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT AND 13—OTHER TAXES AND DUTIES)

I-ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with CHARGES ON ACCOUNT OF THE MOTOR VEHICLES TAXATION ACT AND COLLECTION CHARGES ON ACCOUNT OF OTHER TAXES AND DUTIES

Voted: Rupees ten lakhs and ten thousand.

II—SUB-HEADS under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS BRANCH) AND GENERAL ADMINISTRATION DEPARTMENT

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
12.- Charges on account of Motor Vehicles Taxation Act—				
OTHER CHARGES—				
Transfer to the United Provinces Road Fund	..	..	..	10,00,000
13. Other Taxes and Duties—				
Collection charges—				
Entertainment and Betting Tax ..	..	..	..	10,000
GRAND TOTAL	..	..	..	10,10,000

GRANT No. 7

IRRIGATION WORKS MET FROM REVENUE

(EXCLUDING ESTABLISHMENT CHARGES)

[HEADS OF ACCOUNT : XVII, 18-A AND 19-B]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on IRRIGATION WORKS CHARGED TO REVENUE

Voted : Rupees fifty-two lakhs, twenty-two thousand, seven hundred and fifty.

II.—SUB-HEADS under which this grant will be accounted for by the IRRIGATION DEPARTMENT :

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(1) In charge of public works officers				
A—PRODUCTIVE WORKS WITH CAPITAL ACCOUNTS, HEAD XVII—A(1) DEDUCT WORKING EXPENSES (PRODUCTIVE)—				
1. Extensions and improvements ..	97,198	1,22,000	1,31,906	1,07,800
2. Ditto (Hydro-electric)	—215	20,000	20,000	5,000
3. Maintenance and repairs	28,34,632	38,28,400	37,45,098	(a)39,11,970
4. Ditto (Hydro-electric)	3,45,391	8,67,600	8,59,600	(b)2,57,000
5. Provision for depreciation	..	..	..	17,000
6. Renewals and replacements	..	..	..	..
7. *Deduct*—Amount met from the depreciation reserve fund	..	..	..	..
8. Provision for depreciation (Hydro-electric)	..	..	..	4,12,000
9. Renewals and replacements	..	..	..	..
10. *Deduct*—Amount met from depreciation reserve fund	..	..	..	..
11. Tools and plant	93,898	1,09,700	1,07,800	57,100
12. Ditto (Hydro-electric) ..	—30,525	13,500	13,500	16,000
13. Suspense	..	..	..	..
14. *Deduct*—Expenditure chargeable to Head 54—Famine	..	20,000	20,000	..
TOTAL, (A)	33,40,379	49,41,200	48,57,904	47,83,870
B—UNPRODUCTIVE WORKS WITH CAPITAL ACCOUNTS [HEAD XVII—A(2)]—				
1. Extensions and improvements ..	13,096	8,000	8,000	12,000
2. Maintenance and repairs	3,99,979	3,06,800	3,09,300	(c)2,96,060
3. Tools and plant	5,159	7,700	7,700	6,000
4. Suspense	..	..	..	..
5. *Deduct*—Recoveries on revenue account ..	..	..	..	..
TOTAL, (B) ..	3,18,234	3,22,500	3,25,000	3,14,060
Total, A and B carried over	36,58,613	52,63,700	51,82,904	50,97,930

(a), (b) and (c) include :—	(a)	(b)	(c)
1. Repairs.	24,96,120	1,67,000	2,79,970
2. Rent and maintenance of telegraph and telephone lines payable to the Postal Department	1,24,970	90,000	16,040
3. Electric energy charges payable to Hydel.	12,90,000	..	..
4. Taxes payable to Municipality	8[illegible]0	..	50
Total ..	39,11,970	2,57,000	2,96.060

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
TOTAL, A AND B, brought forward.. ..	36,58,613	52,63,700	51,82,904	50,97,930
C (*a*) OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (HEADS 18-A AND 18-B)				
(*1*) *Works for which neither capital nor revenue accounts are kept* [*18-A*(*1*) *and 18-B*(*1*)]				
1. Works and extensions and improvements (18-A)	6,089	4,000	4,000	4,000
2. Ditto ditto (18-B) ..	13,003	..	..	..
3. Maintenance and repairs (18-A) ..	35,057	30,000	33,819	28,270
4. Ditto (18-B) ..	373	500	500	500
5. Tools and plant .. (18-A) ..	799	600	600	500
6. Ditto (18-B) ..	282	..	..	..
7. Suspense	..	..	..	..
TOTAL, (1) ..	55,603	35,100	38,919	33,270
Miscellaneous expenditure [*18-A*(*2*)]				
SURVEY				
1. Other charges	53,625	5,350	59,833	56,400
2. Tools and plant	4,785	750	2,650	100
3. Grants-in-aid	..	..	..	8,250
4. Suspense	53,544	..	..	..
TOTAL, (2) ..	1,11,954	6,100	62,483	64,750
TOTAL, C ..	1,67,557	41,200	1,01,402	98,020
D—OTHER IRRIGATION WORKS—PRODUCTIVE [HEAD 19-(B) 1]—				
1. Works	1,34,083	5,000	25,594	5,000
2. Suspense	—64,161	19,600	19,600	18,900
3. Tools and plant	3,957	100	100	100
4. *Deduct*--Recoveries on revenue account ..	1,560	25,800	25,800	2,000
TOTAL, D ..	72,319	—1,100	19,494	22,000
E—OTHER IRRIGATION WORKS—UNPRODUCTIVE (HEAD 19-B)(2)—				
1. Works	53,455	..	..	..
2. Suspense	—382	—9,000	—9,000	5,000
3. Tools and plant	1,131	..	..	..
4. *Deduct*—Recoveries on revenue account..	220	100	100	200
TOTAL, E ..	53,984	—9,100	—9,100	4,800
GRAND TOTAL ..	39,52,473	52,94,700	52,94,700	52,22,750

III—Details of the foregoing : *See* pages 51 to 54.

	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
XVII-A (1) WORKING EXPENSES	Rs.	Rs.	Rs.	Rs.
EXTENSIONS AND IMPROVEMENTS				
1. Ganges Canal .. .. } 2. Deoband Branch .. .. }	2,672	..		..
3. Lower Ganges Canal	9,844	..		..
4. Agra Canal	121	..		..
5. Eastern Jumna Canal	987	..		..
6. Bijnor Canals	464	..		..
7. Tube-well Project	200	..		..
8. Sarda Canal	76,773	..		..
9. Ramganga Canal	6,137	..		..
10. Kali Nadi (Sumera) Pumping Scheme	..	..		..
11. Lump sum grants for minor works costing Rs.20,000 and less each at Chief Engineer's disposal.	..	1,22,000		1,07,800
TOTAL, EXTENSIONS AND IMPROVEMENTS	97,198	1,22,000	1,31,906	1,07,800
MAINTENANCE AND REPAIRS				
1. Ganges Canal	6,08,544	5,49,600		5,21,680
2. Lower Ganges Canal	4,69,127	4,39,700		4,14,760
3. Agra Canal	1,52,120	1,43,100		1,35,440
4. Eastern Jumna Canal	1,70,060	1,74,300		1,62,830
5. Bijnor Canals	8,385	8,400		12,400
6. Sarda Canal—				
(a) Maintenance and Repairs	8,54,894	6,14,264		5,84,214
(b) Water taxes on residential buildings payable to municipalities ..	..	736		876
(c) Contributions from revenue to wipe off the unproductive capital expenditure on water-courses.	..	3,00,000		..
7. Sumera Pumping Scheme, Ganges Canal	..	40,147		38,580
8. Nadrai Pumping Scheme, Lower Ganges Canal	..	28,825		27,460
9. Ramganga Canal—				
(a) Maintenance and Repairs	1,45,958	1,92,700		1,63,000
10. State Tube-wells	4,23,198	9,68,200		15,29,800
11. Private Tube-wells	2,346	4,885		4,650
12. Pumping water into the Ganges Canal		17,150		15,800
13. Daurala Distributary Electrification Scheme	..	67,000		78,500
14. Meerut Distributary Electrification Scheme	..	13,655		13,010
15. Right Bhola Distributary Electrification Scheme	..	2,338		2,300
16. Daurala Tramway	..	50,500		43,700
17. Narora Lift minor	..	400		400
18. Research work	..	5,000		4,750
19. Chief Engineer's reserve	..	1,65,000		1,57,820
20. Contribution for Depreciation Fund	..	42,500		..
TOTAL, MAINTENANCE AND REPAIRS ..	28,34,632	38,28,400	37,45,098	(a)39,11,970
Provision for depreciation	..	..		17,000
Renewals and replacements	..	..		..
Deduct—Amount met from depreciation reserve fund	..	..		..
Proportionate cost of tools and plant	93,898	1,09,700	1,07,800	57,100
Deduct—Expenditure chargeable to Head 54—Famine	..	20,000	20,000	..
TOTAL, XIII—A(1) WORKING EXPENSES ..	30,25,728	40,40,100	39,64,804	40,93,870
XVII—A(I) WORKING EXPENSES (HYDEL)				
EXTENSIONS AND IMPROVEMENTS				
Lump sum grants for minor works costing Rs.20,000 and less each at Chief Engineer's disposal.	—215	20,000	20,000	5,000
MAINTENANCE AND REPAIRS				
1. Contribution to Depreciation Fund		4,11,000		..
2. Hydro-electric power generation transmission line and sub-station		92,700		1,17,000
3. Operating staff		2,06,900		..
4. Maintenance of telegraph and telephone lines		90,000		90,000
5. Royalties to licensees		14,000		20,000
6. Working oil engine plant in peak load months		35,000		5,000
7. Chief Engineer's reserve for special repairs		15,000		15,000
8. Compensation and losses on stock		3,000		..
9. Test department		..		10,000
TOTAL, MAINTENANCE AND REPAIRS ..	3,45,391	8,67,600	8,59,600	(b)2,57,000
Provision for depreciation	..	..		4,12,000
Renewals and replacements	..	..		..
Deduct—Amount met from depreciation reserve fund	..	..		..
TOOLS AND PLANT				
Tools and plant (ordinary)	—30,525	13,500	13,500	16,000
TOTAL XVII—A(I) WORKING EXPENSES (HYDEL) ..	3,14,651	9,01,100	8,93,100	6,90,000

(a) and (b) Include—

	(a)	(b)
1. Repairs	24.96,120	1,67,000
2. Rent and maintenance of telegraph and telephone lines payable to the Postal department	1,24,970	90,000
3. Electric energy charges payable to Hydel	12,90,000	..
4. Taxes payable to Municipality	880	..

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget, estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
XVII—A(2) WORKING EXPENSES				
EXTENSIONS AND IMPROVEMENTS				
1. Dun Canals ..	..	..		..
2. Rohilkhand Canals	380	..		..
3. Garai Canal ..	4,049	..		..
4. Betwa Canal ..	3,556	..		..
5. Ken Canal ..	4,385	..		..
6. Dhasan Canal	..	..		..
7. Bundelkhand lakes and tanks	726	..		..
8. Ghagar Canal	..	..		..
9. Sukhra Canal	..	..		..
10. Lump sum grants for minor works costing Rs.20,000 and less each at Chief Engineer's disposal.	..	8,000		12,000
TOTAL, EXTENSIONS AND IMPROVEMENTS ..	13,096	8,000	8,000	12,00
MAINTENANCE AND REPAIRS				
1. Rohilkhand Canals	22,393	27,422		25,490
2. Ghori Canal .	1,958	1,785		1,770
3. Ghagar Canal (including Garai) ..	36,648	32,000		37,970
4. Sukhra Canal	908	1,130		1,410
5. Kitham Reservoir	1,289	1,300		1,220
6. Betwa Canal—				
(a) Maintenance and repairs ..	80,904	74,435		70,854
(b) Water taxes on residential buildings payable to municipalities		46		46
7. Ken Canal ..	48,509	41,507		39,150
8. Dun Canals	35,158	36,300		33,929
9. Dhasan Canal	43,321	37,501		35,340
10. Pahuj and Garhmau Canal	6,810	5,022		4,760
11. Barwar Lake and Canal	1,549	1,766		1,580
12. Seaori Lake ..	1,300	1,155		1,040
13. Jaiwanti Tank	1,146	1,142		1,060
14. Aunjhar Tank	751	767		720
15. Majhgawan Tank	2,516	2,582		2,400
16. Raipura Tank	1,073	1,110		1,030
17. Kamalpura Tank	910	915		850
18. Belasagar Lake	2,798	2,849		2,630
19. Small Lakes and Tanks ..	10,038	10,302		9,430
20. Superintending Engineer's Reserve	..	25,164		23,380
TOTAL, MAINTENANCE AND REPAIRS ..	2,99,979	3,06,800	3,09,300	(a)2,96,060
Proportionate cost of tools and plant	5,159	7,700	7,700	6,000
TOTAL, XVII—A(2)—WORKING EXPENSES ..	3,18,234	3,22,500	3,25,000	3,14,060
18—A(1)—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT				
WORKS AND EXTENSIONS AND IMPROVEMENTS				
1. Betwa Canal	1,522	..		..
2. Ganges Canal	4,201	..		..
3. Agra Canal	92	..		..
4. Lower Ganges Canal	274	..		..
5. Tanks in Bundelkhand..	..	..		..
6. Sot River Survey	..	..		..
7. Lump-sum grant for works costing Rs.20,000 and less each at Chief Engineer's disposal ..	..	4,000		4,00
TOTAL, 18—A(1)—WORKS AND EXTENSIONS AND IMPROVEMENTS	6,089	4,000	4,000	4,00
MAINTENANCE AND REPAIRS				
1. Ganges Canal	14,942	8,430		7,90
2. Lower Ganges Canal	8,419	8,730		8,12
3. Agra Canal ..	2,111	460		45
4. Tanks, Khairagar Tahsil	..	1,680		1,5
5. Eastern Jumna Canal ..	2,404	2,440		2,3
6. Betwa Canal	4,172	..		2
7. Small Lakes and Tanks	3,009	8,260		7,7
TOTAL, MAINTENANCE AND REPAIRS ..	35,057	30,000	33,819	28,27
Proportionate cost of tools and plant	799	600	600	30
TOTAL, 18—A(1) ..	41,945	34,600	38,419	32,7

(a) Includes ;—

	Rs.
1. Repairs	2,79,970
2. Rent and maintenance of telegraph and telephone lines payable to the Postal department	16,040
3. Electric energy charges payable to Hydel	..
4. Taxes payable to Municipality	50
Total	2,96,060

	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
18-B(1)—EXPENDITURE ON NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	Rs.	Rs.	Rs.	Rs.
Works				
1. Protection Bund of Kankhal and Afzalgarh town	13,003	..		..
2. Training works at Anupshahr	..	..		
3. Constructing falls in bed of Dhamola Nadi	..	..		..
TOTAL	13,003	..	..	..
Maintenance and repairs				
Repairs to the protection works	373	500	500	500
Proportionate cost of tools and plant	282	..	..	..
TOTAL, 18-B(1)	13,658	500	500	500
18-A(2)—MISCELLANEOUS EXPENDITURE—SURVEYS				
Other charges	53,625	5,350	59,833	56,400
Suspense	53,544	..	..	..
Tools and plant	4,785	750	2,650	100
Grants-in-aid	..	..	..	8,250
TOTAL, 18-A(1)	1,11,954	6,100	62,483	64,750
OTHER IRRIGATION WORKS				
PRODUCTIVE [HEAD 19-B(2)]				
Works				
1. Ramganga Canal	13,106	..		..
2. Ganges Canal	3,163	..		..
3. Sarda Canal	1,17,814	..		..
4. Lump-sum grant for works costing Rs.20,000 and less each at Chief Engineer's disposal	..	5,000		5,000
TOTAL, WORKS	1,34,083	5,000	25,594	5,000
Suspense				
1. Ganges Canal	—24,583	6,000		5,000
2. Lower Ganges Canal	—1,721	5,000		10,000
3. Agra Canal ..	—3,405	200		200
4. Eastern Jumna Canal	—311	—4,000		—3,000
5. Sarda Canal	—34,141	—600		1,700
6. Ramganga Canal	..	5,000		..
7. Mat Branch Ganges Canal	..	8,000		5,000
TOTAL, SUSPENSE	—64,161	19,600	19,600	18,900
Proportionate cost of tools and plant	3,957	100	100	100
Deduct—Receipts on capital account	1,560	25,800	25,800	2,000
TOTAL, 19-B	72,319	—1,100	19,494	22,000
OTHER IRRIGATION WORKS				
UNPRODUCTIVE [HEAD 19-B—(2)]				
Works				
1. Betwa Canal	48,344	..		..
2. Ken Canal	5,111	..		..
3. Lump sum grants for minor works costing Rs.20,000 and less each at Chief Engineer's disposal	..	..		..
Total, WORKS	53,455	..	..	..

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Suspense				
1. Ghagar Canal	..	500		[illegible]
2. Betwa Canal	6,945	500		[illegible]
3. Pahuj and Garhmau	..	—1,000		[illegible]
4. Ken Canal	—5,690	1,000		[illegible]
5. Dun Canals	—725	—2,000		[illegible]
6. Rohilkhand Canals	—912	—8,000		[illegible]
TOTAL, SUSPENSE	—382	—9,000	—9,000	[illegible]
Proportionate cost of tools and plant	1,131	..	..	..
Deduct—Receipts on capital account	220	100	100	[illegible]
TOTAL, 19-B—UNPRODUCTIVE	53,984	—9,100	—9,100	[illegible]
TOOLS AND PLANT				
1ST CIRCLE, IRRIGATION WORKS				
Northern Division, Ganges Canal	5,373	6,500		[illegible]
Meerut Division, Ganges Canal	3,067	4,000		[illegible]
Bulandshahr Division, Ganges Canal	2,555	3,500		[illegible]
Aligarh Division, Ganges Canal	1,864	1,800		[illegible]
TOTAL, 1ST CIRCLE	12,859	15,800	15,800	[illegible]
2ND CIRCLE, IRRIGATION WORKS				
Narora Division, Lower Ganges Canal	7,093	5,000		[illegible]
Mainpuri Division, Lower Ganges Canal	1,694	2,000		[illegible]
Cawnpore Division, Lower Ganges Canal	1,830	2,000		[illegible]
Etawah Division, Lower Ganges Canal	1,972	2,000		[illegible]
Fatehpur Division, Lower Ganges Canal	1,733	2,000		[illegible]
TOTAL, 2ND CIRCLE	14,322	13,000	13,000	[illegible]
3RD CIRCLE, IRRIGATION WORKS				
Upper Division, Agra Canal	1,782	1,800		[illegible]
Lower Division, Agra Canal	1,021	1,100		[illegible]
Upper Division, Eastern Jumna Canal	2,147	4,000		[illegible]
Lower Division, Eastern Jumna Canal	1,039	1,100		[illegible]
Mat Branch Division, Ganges Canal	2,659	9,500		[illegible]
TOTAL, 3RD CIRCLE	8,648	17,500	17,500	[illegible]
4TH CIRCLE, IRRIGATION WORKS				
Jhansi Division, Betwa Canal	2,354	3,300		[illegible]
Betwa Canal Division	700	1,000		[illegible]
Ken Canal Divisions	1,453	2,000		[illegible]
Mirzapur Sub-division	699	700		[illegible]
TOTAL, 4TH CIRCLE	5,206	7,000	7,000	[illegible]
5TH CIRCLE, IRRIGATION WORKS				
Headworks Division, Sarda Canal	12,192	10,000		[illegible]
Rohilkhand Canals Division (Sarda Canal)	3,949	3,400		[illegible]
Shahjahanpur Division	2,311	3,000		[illegible]
Sitapur Division	1,240	2,000		[illegible]
TOTAL, 5th CIRCLE	19,692	18,400	18,400	[illegible]
6TH CIRCLE, IRRIGATION WORKS				
Hardoi Division	3,208	3,000		[illegible]
Unao Division	2,795	3,000		[illegible]
North Lucknow Division	3,101	2,500		[illegible]
South Lucknow Division	2,447	2 500		[illegible]
Research Office	..	1,300		[illegible]
TOTAL, 6TH CIRCLE	11,551	12,300	12,300	[illegible]
DEVELOPMENT CIRCLE (WEST)—				
Development Division	66,748	38,000		[illegible]
Meerut Construction Division	11,362	2,000		[illegible]
TOTAL	78,110	40,000	40,000	[illegible]
DEVELOPMENT CIRCLE (EAST)—				
Development Division	19,106	28,800		[illegible]
Budaun Division	5,501	45,000		[illegible]
Fyzabad Division	..	10,000		[illegible]
Chandausi Division	..	..		[illegible]
TOTAL	24,607	83,800	81,900	[illegible]
TOTAL	1,74,995	2,07,800	2,05,900	[illegible]
Add—For Surveys 18-A(2)	4,785	750	2,650	[illegible]
Deduct—Share charges	19,087	..	..	..
GRAND TOTAL	1,60,693	2,08,550	2,08,550	[illegible]

GRANT No. 8

CHARGES ON IRRIGATION AND HYDRO-ELECTRIC ESTABLISHMENT

(HEADS OF ACCOUNT : XVII, 18-A, 19-B AND 68-A)

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on IRRIGATION ESTABLISHMENT.

Voted : Rupees fifty-three lakhs, ninety thousand, and two hundred.

Non-voted : Rupees eleven lakhs, eighteen thousand, seven hundred and twenty.

II.—SUB-HEADS under which this grant will be accounted for by the IRRIGATION DEPARTMENT and in the case of civil charges by the REVENUE DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—					
Collection of revenue (Head XVII).	*Productive*	48,311	44,419	40,000	41,100
	Unproductive	1,595	420	1,800	420
TOTAL		49,906	44,839	41,800	41,520
IN CHARGE OF PUBLIC WORKS OFFICERS—					
A.—CHIEF ENGINEERS AND SUPERINTENDING ENGINEERS INCLUDING HYDRO-ELECTRIC DIRECTION CHARGES—					
1. Pay of officers	Voted	1,25,485	1,13,650	1,16,950	93,980
	Non-voted	*3,57,761*	*3,56,950*	*3,56,950*	*3,62,500*
LUMP REDUCTION MADE BY COUNCIL		..	—6,700	..	..
2. Pay of establishment		2,17,301	2,15,300	2,23,300	2,19,682
3. Bonus		..	..	..	3,370
4. Allowances and honoraria	Voted	44,859	28,400	31,400	23,200
	Non-voted	*42,849*	*41,000*	*41,000*	*37,100*
5. Contingencies		1,19,350	99,050	1,02,050	1,10,200
6. Contribution to Central Irrigation Bureau		8,250	8,250	8,250	..
TOTAL, A	Voted	5,15,245	4,57,950	4,81,950	4,50,432
	Non-voted	*4,00,610*	*3,97,950*	*3,97,950*	*3,99,600*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
B—EXECUTIVE CHARGES—					
1. Pay of officers ..	Voted ..	4,02,963	4,95,868	4,73,868	4,98,385
	Non-voted ..	*4,08,931*	*4,92,950*	*4,92,950*	*4,30,086*
2. Pay of establishment ..	..	12,76,774	13,63,732	13,65,732	15,80,063
3. Bonus	..	..	..	..	1,400
4. Allowances and honoraria	Voted ..	3,99,232	3,50,900	3,49,900	3,38,480
	Non-voted ..	*91,502*	*80,500*	*80,500*	*70,450*
5. Contingencies	..	4,89,145	4,75,650	4,72,650	4,95,042
TOTAL, B ..	Voted ..	25,68,114	26,86,150	26,62,150	29,13,370
	Non-voted ..	*5,00,433*	*5,73,450*	*5,73,450*	*5,00,536*
C—MEDICAL CHARGES—					
1. Pay of establishment ..	..	9,191	9,800	9,800	10,000
2. Allowances and honoraria ..	..	2,619	2,500	2,500	2,600
3. Contingencies	..	9,415	8,800	8,800	9,400
TOTAL, C	..	21,225	21,100	21,100	22,000
D—SPECIAL REVENUE CHARGES—					
1. Pay of officers	..	85,800	84,000	84,000	86,400
2. Pay of establishment ..	..	7,87,986	8,28,000	8,28,000	8,33,954
2A. Special Collecting establishment (temporary).		3,68,400	3,90,000	3,90,000	3,53,000
3. (a) Lambardars' fees .. (b) Patwaris' fees ..	..	1,44,074	1,50,000	1,50,000	1,55,000
4. Allowances and honoraria ...	...	1,18,815	1,18,400	1,18,400	1,06,000
5. Contingencies	..	48,930	56,500	56,500	66,700
TOTAL, D	..	15,54,005	16,26,900	16,26,900	16,01,054
E—SURVEY CHARGES ..	Voted ..	42,991	10,000	10,000	15,700
	Non-voted ..	*9,781*	..	..	..
F—CHARGES IN ENGLAND ..	Voted ..	31,501	22,320	24,600	20,960
	Non-voted ..	*1,71,368*	*1,48,000*	*1,57,080*	*1,60,080*
Deduct—Ditto	Voted and *Non-voted*.	2,02,869	1,70,320	1,81,680	..
G—PROPORTIONATE SHARE OF PENSIONARY CHARGES.	Voted ..	3,04,605	3,12,050	3,12,050	3,25,164
	Non-voted ..	*59,163*	*63,200*	*63,200*	*58,504*
Deduct—For deposit works, etc.	Voted ..	5,133	..	..	..
	Non-voted ..	..	..	..	..
GRAND TOTAL ..	Voted ..	50,50,958	51,58,989	51,55,950	53,90,200
	Non-voted ..	*9,69,987*	*10,34,600*	*10,34,600*	*11,18,720*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
DISTRIBUTION OF TOTAL OF 2—A TO G BY HEADS OF ACCOUNT—					
XVIIA—Productive—Irrigation.	Voted ..	33,80,199	37,85,300	37,79,500	36,00,928
	Non-voted ..	*7,69,844*	*8,52,600*	*8,61,600*	*8,46,250*
XVIIA—Productive—Hydro-electric.	Voted ..	1,05,351	1,46,500	1,46,500	2,89,300
	Non-voted ..	*23,075*	*14,400*	*14,400*	*24,700*
XVIIA—Unproductive ..	Voted ..	5,65,005	4,23,300	4,23,300	4,47,000
	Non-voted ..	*1,28,074*	*1,14,300*	*1,14,300*	*78,000*
18A—(1)	Voted ..	43,002	50,900	50,900	33,060
	Non-voted ..	*9,767*	*12,200*	*12,200*	*6,770*
18B—(1)	Voted ..	10,825	..	..	587
	Non-voted ..	*2,459*	..	..	*100*
18A—(2) Irrigation ..	Voted ..	19,196	3,400	9,200	16,200
	Non-voted ..	*—1,36,272*	*—1,48,000*	*—1,57,000*	..
18A—(2) Hydro-electric ..	Voted ..	—4,600	—15,000	—15,000	500
	Non-voted ..	*—25,046*	..	..	..
19B(1)	Voted ..	27,909	850	850	..
	Non-voted ..	*6,339*	*200*	*200*	..
19B(2)	Voted ..	10,555	..	..	..
	Non-voted ..	*2,400*	..	..	..
68A(1)—Irrigation ..	Voted ..	5,16,953	4,20,300	4,20,300	6,04,685
	Non-voted ..	*1,15,152*	*1,59,000*	*1,59,000*	*1,32,900*
68A(2)— „ ..	Voted ..	..	8,000	8,000	..
	Non-voted ..	..	*2,000*	*2,000*	..
68A—Hydro-electric ..	Voted ..	3,26,657	2,90,600	2,90,600	3,56,420
	Non-voted ..	*74,195*	*27,900*	*27,900*	*30,000*

III—Details of the foregoing : *see* pages 58 to 64.

I—IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT IN CHARGE OF CIVIL OFFICERS

	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
	Rs.	Rs.	Rs.	Rs.
CHARGES OF COLLECTION OF REVENUE				
PRODUCTIVE—				
Canal clerks	46,744	43,000	38,900	40,000
Charges on collection of owner's rate ..	787	600	600	600
Contingencies	780	719	500	500
Refunds	..	100	..	..
TOTAL ..	48,311	44,419	40,000	41,100
UNPRODUCTIVE—				
Canal clerks	1,533	420	1,800	420
Charges on collection of owner's rate.. ..	62	..	..	..
Contingencies	..	..	..	..
TOTAL ..	1,595	420	1,800	420
TOTAL, CHARGES OF COLLECTION OF REVENUE ..	49,906	44,839	41,800	41,520

	Number, 1936–37	Number, 1937–38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
			Rs.	Rs.	Rs.	Rs.
DIRECTION						
1. PAY OF OFFICERS—						
Chief Engineers with special pay of 250 (2,750—125—3,000)—*(Non-voted)*	*3*	*3*		*1,15,150*		*1,14,800*
Personal Assistants to Chief Engineers with special pay 200 *(Executive Engineers pay* 325 *to* 1,375)—*(Non-voted)*	*2*	*2*		*36,250*		*36,200*
Superintending Engineers, I to VI Circles (1,750—100—2,150)—*(Non-voted)*	*8*	*8*		*1,90,000*		*1,85,500*
Research Officers .. .. *Non-voted* ..	*1*	*1*		*3,000*		*3,900*
Research Officers .. .. Voted ..	1	2		2,685		4,965
Assistant Secretary and Superintendents (250—1,100)	8	8		70,415		58,135
LUMP REDUCTION MADE BY COUNCIL ..				—6,700		
TOTAL .. Voted ..			1,06,195	66,400	66,400	63,100
TOTAL .. *Non-voted* ..			*3,57,761*	*3,44,400*	*3,44,400*	*3,39,500*
2. PAY OF ESTABLISHMENT—						
Permanent						
Clerks (70—360)	68	68		1,44,020		1,44,780
Technical staff (19—240)	8	8		13,550		15,900
Servants (10—23)	67	66		9,680		9,560
Temporary staff	63	67		31,250		33,310
TOTAL ..			2,17,301	1,98,500	1,98,500	2,03,550
3. ALLOWANCES AND HONORARIA—						
Cost of passages (Non-voted)				*4,300*		*2,000*
Travelling and other allowances *Non-voted* ..				*35,200*		*33,600*
Travelling and other allowances Voted ..				23,900		19,500
TOTAL .. Voted ..			43,083	23,900	23,900	19,500
TOTAL .. *Non-voted* ..			*42,849*	*39,500*	*39,500*	*35,600*
4. CONTINGENCIES—						
Ordinary				25,450		27,550
Tour charges				39,600		43,000
Pay of menials				2,000		1,650
Rent of Secretariat buildings payable to the Sarda Canal				10,500		10,500
Cost of stationery and forms				16,500		20,000
TOTAL ..			1,19,350	94,050	94,050	1,02,700
5. CONTRIBUTION TO CENTRAL IRRIGATION BUREAU ..			8,250	8,250	8,250	..
TOTAL, DIRECTION .. Voted ..			4,94,179	3,91,100	3,91,100	3,88,850
TOTAL, DIRECTION .. *Non-voted* ..			*4,00,610*	*3,83,900*	*3,83,900*	*3,75,100*

	Number 1936-37	Number 1937-38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
EXECUTIVE						
1. PAY OF OFFICERS—						
Executive Engineers (825—1,375)—*(Non-voted)* ..	*33*	*31*		*4,16,100*		*3,59,268*
Assistant Executive Engineers (375—675)—*(Non-voted)*	*10*	*10*		*72,200*		*65,870*
Assistant Engineers (United Provinces Engineering Service) (250—20—750)—(Voted)	66	71		3,17,830		3,30,164
Mechanical Engineer—(Voted)	1	1		6,875		7,200
Assistant Electrical and Mechanical Engineers (Voted)	2	2		4.800		4,800
Temporary Engineers—(Voted)	8	11		28,995		39,150
TOTAL .. Voted ..			3,41,625	3,58,500	3,58,500	3,81,314
TOTAL .. *Non-voted* ..			*3,94,684*	*4,88,300*	*4,88,300*	*4,25,138*
2. PAY OF ESTABLISHMENT—						
Engineer Students	5	5		3,600		3,600
Permanent Overseers (215—340)	3	3		11,355		12,065
Temporary Overseers	5	10		16,196		30,378
Permanent Subordinate Engineering Service and Sub-Overseers (60—227)	343	344		5,32,986		5,48,737
Temporary Subordinate Engineering Service and Sub-Overseers (60—227)	73	85		52,680		[illegible]
Permanent petty establishment	551	551		74,494		[illegible]
Temporary petty establishment	138	165		18,360		[illegible]
Permanent office establishment	901	904		4,78,788		4,82,[illegible]
Temporary office establishment	211	214		89,541		85,657
TOTAL ..			12,00,389	12,78,000	12,78,000	13,02,518
3. ALLOWANCES—						
Cost of passages—(Non-voted)				..		*8,000*
Travelling and other allowances .. Voted ..				3,16,800		2,89,940
Travelling and other allowances .. *Non-voted* ..				*79,500*		*61,400*
TOTAL .. Voted ..			3,56,242	3,16,800	3,16,800	2,89,940
TOTAL .. *Non-voted* ..			*86,732*	*79,500*	*79,500*	*69,400*
4. CONTINGENCIES—						
Ordinary				99,026		1,05,[illegible]
Tour charges				79,604		74,[illegible]
Pay of menials				1,80,372		1,87,[illegible]
Stationery and forms				85,898		85,[illegible]
TOTAL ..			4,50,802	4,44,900	4,44,900	4,52,900
TOTAL, EXECUTIVE .. Voted ..			23,49,053	23,98,200	23,98,200	24,[illegible]
TOTAL, EXECUTIVE .. *Non-voted* ..			*4,81,416*	*5,67,800*	*5,67,800*	*4,94,5[illegible]*

	Number 1936-37	Number 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
MEDICAL						
1. PAY OF ESTABLISHMENT—						
Sub-Assistant Surgeons and compounders (50—200)	6	6	9,191	9,800	9,800	10,000
2. ALLOWANCES—						
Travelling and other allowances			2,619	2,500	2,500	2,600
3. CONTINGENCIES—						
Ordinary				6,136		6,736
Pay of menials				2,664		2,664
TOTAL ..			9,415	8,800	8,800	9,400
TOTAL, MEDICAL ..			21,225	21,100	21,100	22,000
SPECIAL REVENUE						
1. PAY OF OFFICERS—						
Deputy Revenue Officers (250—500)	21	21		84,000		84,000
Temporary Deputy Revenue Officer	..	1		..		2,400
TOTAL ..			85,800	84,000	84,000	86,400
2. PAY OF ESTABLISHMENT—						
Permanent ziladars (90—150)	70	69		95,760		94,680
Ziladar for Sarda canal (57—100)	..	1				930
Other permanent revenue staff (10/8—45) ..	2,388	2,381		5,31,840		5,30,861
Temporary ziladars	14	19		14,490		16,353
Other temporary revenue staff	178	220		36,716		41,870
Permanent Water Regulation staff (10/8—25) ..	810	803		1,14,104		1,11,906
Temporary Water Regulation Staff (10/8—25) ..	172	175		15,408		15,672
Permanent Navigation staff (10/8—35)	5	5		1,074		1,074
Permanent Plantation staff (11—25)	64	64		11,040		10,956
Temporary Plantation staff (11—25)	27	33		5,868		7,232
TOTAL ..			7,86,874	8,26,300	8,26,300	8,31,534
3. COLLECTION CHARGES BY CIVIL DEPARTMENT—						
(a) Special collecting establishment (temporary) ..			3,68,400	3,90,000	.	3,53,000
(b) Lambardar and patwaris' fees			1,44,074	1,50,000	..	1,55,000
TOTAL ..			5,12,474	5,40,000	5,40,000	5,08,000
4. ALLOWANCES—						
Travelling and other allowances			1,18,217	1,18,400	1,18,400	1,06,000
5. CONTINGENCIES—						
Ordinary				9,465		10,632
Tour charges				22,012		23,434
Shajras and khasras				10,815		18,332
Pay of menials				14,208		14,302
TOTAL ..			48,930	56,500	56,500	66,700
TOTAL, SPECIAL REVENUE			15,52,295	16,25,200	16,25,200	15,98,634
SURVEY CHARGES .. Voted ..			42,991	10,000	10,000	15,200
SURVEY CHARGES .. *Non-voted* ..			*9,781*	..	..	..
GRAND TOTAL .. Voted ..			44,59,748	44,45,600	44,45,600	44,51,356
GRAND TOTAL .. *Non-voted* ..			*8,91,807*	*9,51,700*	*9,51,700*	*8,69,636*

		Number 1936-37	Number 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.
Deduct—One-ninth of Direction charges debitable to Hydel budget.	Voted ..			54,093	40,000	40,000	36,800
	Non-voted ..			*23,959*	*20,000*	*20,000*	*18,800*
Deduct—Share charges transferred to Hydel.	Voted ..			1,06,911	..	..	..
	Non-voted ..			*24,271*	..	..	..
Pensionary charges at 6·5 per cent.	Voted ..			2,79,317	2,86,450	2,86,450	2,86,944
	Non-voted ..			*54,186*	*60,600*	*60,600*	*55,304*
Deduct—For deposit works, etc.				4,417	..	..	..
CHARGES IN ENGLAND							
EXPENDITURE BY HIGH COMMISSIONER—							
Leave salaries and deputation pay.	Voted ..			26,901	7,320	9,600	900
	Non-voted ..						*96,080*
Sterling overseas pay ..	Voted ..						..
	Non-voted ..			*1,46,322*	*1,48,000*	*1,57,080*	*61,800*
Deduct—Leave allowance and sterling overseas pay payable in England.	Voted ..			26,901	7,320	9,600	..
	Non-voted ..			*1,46,322*	*1,48,000*	*1,57,080*	..
GRAND TOTAL ..	Voted ..			45,73,644	46,92,050	46,92,050	47,02,460
	Non-voted ..			*8,97,763*	*9,92,300*	*9,92,300*	*10,64,020*
HYDEL ESTABLISHMENT							
DIRECTION							
1. PAY OF OFFICERS—							
Hydro-Electric Engineer (1,550—50—2,000) (Voted)		1	1		23,400		24,000
Project Officer (780) (Voted)		1	..		9,350		..
Personal Assistant (Technical) with special pay 150 (Non-voted)		*1*	*1*		*12,550*		*23,000*
Superintendent (450—40—650) (Voted) ..		1	1		7,800		6,880
TOTAL ..	Voted ..			19,290	40,550	50,550	30,880
	Non-voted ..			..	*12,550*	*12,550*	*23,000*
2. PAY OF ESTABLISHMENT—							
Clerks (70—360)		9	12		15,360		13,120
Technical staff		1	1		480		360
Servants (10—16)		7	6		960		822
Staff of Hydel Engineer		..	5		..		1,830
TOTAL ..				..	16,800	24,800	16,132
3. BONUS				..	..	..	3,370
4. ALLOWANCES—							
Travelling and other allowances ..	Voted ..			1,776	4,500	7,500	3,700
	Non-voted ..			..	*1,500*	*1,500*	*1,500*
5. CONTINGENCIES—							
Ordinary					4,300		6,800
Tour charges					500		500
Pay of menials					200		200
TOTAL ..				..	5,000	8,000	7,500
TOTAL, DIRECTION ..	Voted ..			21,066	66,850	90,850	61,582
	Non-voted ..			..	*14,050*	*14,050*	*24,500*

	Number 1936-37	Number 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
EXECUTIVE						
PAY OF OFFICERS—						
Executive Engineer (Non-voted)	*1*	*1*		*4,650*		*4,950*
Mechanical and Electrical Branch						
Executive Engineers (600—30—900—50—1,000) (Voted)	2	2		21,300		22,200
Assistant Executive Engineers (300—25—500) (Voted)	2	2		7,200		5,925
Assistant Engineers (200—650) (Voted) ..	11	11		33,645		37,630
Improvers (100—10—190) (Voted) ..	4	4		4,910		5,481
Temporary						
Executive Engineer (Voted)	1	2		7,530		7,540
Assistant Engineers (Civil)	1	1		5,540		2,840
Assistant Engineers	13	7		40,873		22,125
Assistant Engineer	..	1		..		5,290
Improvers	7	..		11,010		..
Electrical Apprentices (Voted)	2	..		1,800		..
Electrical Supervisors	2	4		3,560		8,040
TOTAL .. Voted ..			61,338	1,37,368	1,15,368	1,17,071
TOTAL .. *Non-voted* ..			*14,247*	*4,650*	*4,650*	*4,950*
PAY OF ESTABLISHMENT—						
Subordinate Electrical and Mechanical Engineering Service (permanent) (60—140)	19	20		20,870		23,996
Ditto (Temporary)	..	26		..		21,776
Subordinate Engineering Service (80—7—227) (Temporary)	10	10		6,866		8,088
Clerks (25—300) (temporary)	53	61		37,437		36,376
Technical staff (40—110) (temporary)	8	11		4,563		5,520
Servants (10—12)	46	54		5,436		5,875
Petty establishment	81	92		10,560		9,933
Temporary (Operating) Staff	..	686		..		1,65,981
TOTAL ..			76,385	85,732	87,732	2,77,545
BONUS :			..	..	..	1,400
ALLOWANCES AND HONORARIA—						
Travelling and other allowances Voted ..			42,990	34,100	33,100	48,540
Travelling and other allowances *Non-voted* ..			*4,770*	*1,000*	*1,000*	*1,050*
CONTINGENCIES—						
Ordinary				16,748		22,531
Tour charges				1,519		2,207
Pay of menials				6,633		11,954
Forms and stationery				5,850		5,450
TOTAL ..			38,343	30,750	27,750	42,142
TOTAL, EXECUTIVE .. Voted ..			2,19,056	2,87,950	2,63,950	4,86,698
TOTAL, EXECUTIVE .. *Non-voted* ..			*19,017*	*5,650*	*5,650*	*6,000*

	Number 1936-37	Number 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
SPECIAL REVENUE						
1. PAY OF ESTABLISHMENT—						
Water regulation establishment	13	10		1,700	..	1,372
Revenue establishment (collecting peons) ..	..	8		..		1,048
TOTAL ..			1,112	1,700	1,700	2,420
2. Allowance			598	..	..	..
3. Contingencies			..	..	..	..
TOTAL, SPECIAL REVENUE ..			1,710	1,700	1,700	2,420
SURVEY CHARGES						
Survey for Hydel project in Kumaun ..			..	..	..	500
GRAND TOTAL .. Voted ..			2,41,832	3,56,500	3,56,500	5,51,200
GRAND TOTAL .. *Non-voted* ..			*19,017*	*19,700*	*19,700*	*33,900*
Add—Share charges transferred from other works. Voted ..			1,06,911	..	..	..
Add—Share charges transferred from other works. *Non-voted* ..			*24,271*	..	..	..
Add—One-ninth of Direction charges Voted ..			54,093	40,000	40,000	36,800
Add—One-ninth of Direction charges *Non-voted* ..			*23,959*	*20,000*	*20,000*	*18,[illegible]*
Pensionary charges at 6·5 per cent. .. Voted ..			25,288	25,600	25,600	38,2[illegible]
Pensionary charges at 6·5 per cent. .. *Non-voted* ..			*4,977*	*2,600*	*2,600*	*2,[illegible]*
Deduct—For deposit works, etc.			716	..	..	..
CHARGES IN ENGLAND EXPENDITURE BY HIGH COMMISSIONER						
Leave salaries and deputation pay .. Voted ..			4,600	15,000	15,000	5,000
Leave salaries and deputation pay .. *Non-voted* ..						..
Sterling overseas pay .. .. Voted ..						15,000
Sterling overseas pay .. .. *Non-voted* ..			*25,046*	..	..	*2,[illegible]*
Deduct—Leave allowance and sterling overseas pay payable in England. Voted ..			4,600	15,000	15,000	..
Deduct—Leave allowance and sterling overseas pay payable in England. *Non-voted* ..			*25,046*	..	..	..
GRAND TOTAL .. Voted ..			4,27,408	4,22,100	4,22,100	6,45,2[illegible]
GRAND TOTAL .. *Non-voted* ..			*72,224*	*42,300*	*42,300*	*54,[illegible]*

NON-VOTED APPROPRIATION

INTEREST ON DEBT AND OTHER OBLIGATIONS

(HEADS OF ACCOUNT—10—FOREST, 15—RAILWAYS, 17—IRRIGATION, 22—INTEREST ON DEBT AND OTHER OBLIGATIONS, 50—CIVIL WORKS AND 55—SUPERANNUATION ALLOWANCES AND PENSIONS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray expenses in connexion with the payment of INTEREST ON DEBT AND OTHER OBLIGATIONS

Non-voted : Rupees one crore, twenty-one lakhs, one thousand, seven hundred and nineteen.

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT—				
(1) *Rupee debt*—				
1. INTEREST ON PERMANENT LOANS—				
United Provinces Loan, 1944	*13,01,227*	*12,85,455*	*12,90,000*	*12,90,000*
United Provinces Loan, 1961—66 ..	..	..	*3,00,000*	*6,03,000*
Reserve Provision for Service of New Loans ..	..	..	..	*2,03,125*
United Provinces Encumbered Estates Act Bonds	..	..	..	*78,000*
TOTAL, (1) ..	*13,01,227*	*12,85,455*	*15,90,000*	*21,74,125*
2. Discount on Loans	..	..	..	..
3. Floating Loans—				
Discount on Treasury Bills		..	..	..
Interest on other Floating Loans ..	..	..	..	..
Total, (3) ..	..	..	..	..
4. OTHER ITEMS—				
Interest on Expired Loans—				
United Provinces Development Loan ..	*17,001*	*2,500*	*4,000*	*2,500*
Management of Debt	5,157	6,400	6,400	*10,500*
Brokerage, Commission, etc.	..	..	..	..
Miscellaneous—				
Advertisement charges .. .. / Other charges	24	29,270	29,220	*30,000*
Income-tax on U. P. Development Loan ..	*2,632*	*400*	*400*	*300*
TOTAL, (4) Voted ..	5,181	35,670	35,620	..
TOTAL, (4) *Non-voted* ..	*19,633*	*2,900*	*4,400*	*43,300*
Interest on Loans taken from the Central Government	*1,24,93,217*	*1,29,97,468*	*1,23,29,780*	*87,63,794*
Total, A Voted ..	5,181	35,670	35,620	..
Total, A *Non-voted* ..	*1,38,14,077*	*1,42,85,823*	*1,39,24,180*	*1,09,81,219*

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
B—Interest on unfunded debt				
I. Special Loans—				
Interest on loans from the late King of Oudh – Charity Fund	..	..	..	*12,000*
Interest on Other Special Loans—				
Interest on loan from Raja Kali Shankar Ghoshal.	..	..	..	*2,400*
Total, (I) ..	..	..	..	*14,400*
II. State Provident Funds—				
Interest on General Provident Fund ..	..	..	..	*10,10,500*
Interest on Indian Civil Service Provident Fund	..	..	..	*80,800*
Interest on Indian Civil Service (Non-European Members) Provident Fund	..	..	..	*3,800*
Interest on Contributory Provident Funds ..	..	..	..	*5,500*
Interest on other Miscellaneous Provident Funds	..	..	..	*5,500*
Total, (II) ..	..	..	..	*11,06,100*
Total, B ..	..	..	..	*11,20,500*
Grand total, A and B { Voted ..	5,181	35,670	35,620	..
Grand total, A and B { *Non-voted* ..	*1,38,14,077*	*1,42,85,823*	*1,37,24,180*	*1,21,01,719*
D—Deduct Transfers to other accounts— (*Non-voted*)				
1. Interest transferred to Commercial Departments—				
10—Forest	*64,527*	*67,000*	*66,000*	*66,000*
15—State Railways	*6,695*	*6,971*	*6,700*	*6,700*
17—Irrigation .. { Productive ..	*90,80,826*	*96,50,943*	*95,02,047*	*98,96,919*
17—Irrigation .. { Unproductive ..	*13,40,919*	*13,54,165*	*13,43,122*	*13,48,678*
50—Civil Works—Improvement of Communications from Central Road Development Account	..	..	..	*24,310*
Total 1 ..	*1,04,92,967*	*1,10,79,079*	*1,09,17,869*	*1,13,42,607*
2. Interest portion of equated payments on account of commuted value of pensions. (Head 55—Superannuation allowances and pensions	*2,32,169*	*2,66,800*	*2,40,300*	*2,59,700*
Total, D ..	*1,07,25,136*	*1,13,45,879*	*1,11,58,169*	*1,16,02,307*
Grand total { Voted ..	5,181	35,670	35,620	..
Grand total { *Non-voted* ..	*30,88,941*	*29,39,944*	*25,66,011*	*4,99,412*

NON-VOTED APPROPRIATION

REDUCTION OR AVOIDANCE OF DEBT

HEADS OF ACCOUNT : (1) 23 – APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

(2) SINKING FUND INVESTMENT ACCOUNT

(3) PERMANENT DEBT DISCHARGED

(4) REPAYMENT OF LOANS FROM THE CENTRAL GOVERNMENT

(5) TRANSFER FROM FAMINE RELIEF FUND FOR REPAYMENTS

I—ESTIMATE of the amount required in the year ending March 31, 1938, for the REDUCTION OR AVOIDANCE OF DEBT

Non-voted : Rupees seventy-five lakhs, seventy-one thousand, and eighty-three.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT :

	Actuals, 1935–36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—*Non-voted*—				
Sinking Fund for 5 per cent. U. P. Loan, 1944 ..	*14,00,000*	*19,00,000*	*19,00,000*	*19,00,000*
Sinking Fund for 3 per cent. U. P. Loan, 1961 66	..	..	..	*2,55,084*
Total A ..	*14,00,000*	*19,00,000*	*19,00,000*	*21,55,084*
B—SINKING FUND INVESTMENT ACCOUNT—*Non-voted*— Investment account of the U. P. Loan (1944) Sinking Fund	*13,99,949*	*19,00,100*	*19,00,100*	*19,00,081*
C—PERMANENT DEBT DISCHARGED—*Non-voted*—				
(i) 3 per cent, United Provinces Loan, 1961—66	..	..	..	*2,63,600*
(ii) United Provinces Development Loan Discharged	*70,100*	*25,000*	*50,000*	*25,000*
Total C ..	*70,100*	*25,000*	*50,000*	*2,88,600*
D—REPAYMENT OF ADVANCES FROM THE PROVINCIAL LOANS FUND—*Non-voted*—				
(*a*) Irrigation .. Productive ..	*2,48,713*	*2,01,577*	*2,11,700*	..
(*a*) Irrigation .. Unproductive ..	*20,042*	*19,150*	*19,800*	..
(*b*) Other advances .. Productive ..	*18,72,215*	*17,76,011*	*17,75,846*	..
(*b*) Other advances .. Unproductive ..	*10,80,043*	*17,87,633*	*11,37,154*	..
TOTAL, D ..	*32,21,013*	*37,84,371*	*31,44,500*	..
E—REPAYMENT OF LOANS FROM THE CENTRAL GOVERNMENT—*Non-voted*	..	..	..	*36,54,118*
F—*Deduct*—DEBITS TO OTHER HEADS	..	..	..	*4,26,800*
GRAND TOTAL—*Non-voted* ..	*60,91,062*	*76,09,471*	*69,94,600*	*75,71,083*
G—DEBITS TO—				
(1) 23—Appropriation for Reduction of Debt ..	*31,745*	*20,08,360*	*13,68,700*	*52,87,402*
(2) Famine Relief Fund*	*1,15,000*	*75,000*	..	*95,000*

* By per contra credit to Deposits and Advances, Transfer from Famine Relief Fund (*vide* Grant no. 27 for debit).

GRANT No. 9

CHARGES ON ACCOUNT OF GENERAL ADMINISTRATION
(HEAD OF ACCOUNT : 25 -GENERAL ADMINISTRATION)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with CHARGES ON GENERAL ADMINISTRATION

Voted : Rupees one crore, fourteen lakhs, ninety-two thousand, nine hundred and eighty-nine.

Non-voted : Rupees thirty-two lakhs, fifty-three thousand, five hundred and thirty-one.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF GENERAL ADMINISTRATION :

		Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
		Rs.	Rs.	Rs.	Rs.
HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS					
A—SALARY OF THE GOVERNOR (*Non-voted*) ..	..	*1,19,250*	*1,20,000*	*1,20,000*	*1,20,000*
B—SUMPTUARY ALLOWANCE OF THE GOVERNOR (*Non-voted*)		*15,000*	*15,000*	*15,000*	*15,000*
C—STAFF AND HOUSEHOLD OF THE GOVERNOR—					
1. Pay of officers ..	Voted ..	10,456	10,500	10,500	..
	Non-voted ..	*36,553*	*35,580*	*37,000*	*46,380*
2. Pay of establishment ..	Voted ..	30,726	29,230	30,000	..
	Non-voted ..	..	..	..	*20,965*
3. Allowances and honoraria ..	Voted ..	7,970	7,747	7,500	..
	Non-voted ..	*2,242*	*2,500*	*2,000*	*10,275*
4. Grants-in-aid ..	*Non-voted* ..	*710*	*1,800*	*600*	*600*
5. Non-contract contingencies..	Voted ..	19,932	19,800	19,000	..
	Non-voted ..	*20,803*	*14,365*	*20,000*	*40,037*
TOTAL, C ..	Voted ..	69,084	67,277	67,000	..
	Non-voted ..	*60,308*	*54,245*	*59,600*	*1,18,257*
D—CONTRACT ALLOWANCE INCLUDING MAINTENANCE OF MOTOR CARS (*Non-voted*) ..	..	*20,724*	*21,500*	*21,000*	*24,033*
E—TOUR EXPENSES (*Non-voted*) ..	..	*1,05,421*	*1,21,000*	*1,20,400*	*1,26,840*
F—EXECUTIVE COUNCIL—					
1. Pay of Members (*Non-voted*) ..	..	*1,17,938*	*1,18,900*	*1,18,900*	*13,908*
2. Allowances and honoraria (*Non-voted*)	..	*3,220*	*5,000*	*4,100*	..
TOTAL, F (*Non-voted*)	..	*1,21,158*	*1,23,900*	*1,23,000*	*13,908*
G—MINISTERS					
1. Pay of Ministers and Parliametary Secretaries.	Voted ..	1,27,466	1,28,000	1,28,000	29,119
	Non-voted ..	..	..	..	*82,430*
2. Allowances and honoraria	Voted ..	15,864	16,000	16,000	11,380
	Non-voted ..	..	..	..	*31,620*
3. Contingencies ..	.. ..	..	..	..	25,800
TOTAL, G	Voted ..	1,43,330	1,44,000	1,44,000	66,299
	Non-voted ..	..	..	..	*1,14,050*
TOKEN REDUCTION MADE BY COUNCIL	..	..	—1	..	..
H—GOVERNOR'S SECRETARIAL STAFF—(*Non-voted*)—					
1. Pay of officers ..	..	..	..	..	*30,230*
2. Pay of establishment ..	..	..	..	..	*17,324*
3. Allowances and honoraria ..	..	..	..	..	*7,790*
4. Contingencies ..	..	..	..	..	*13,750*
TOTAL, H	..	..	..	..	*69,094*
TOTAL, HEAD OF PROVINCE, ETC.	Voted ..	2,12,414	2,11,276	2,11,000	66,299
	Non-voted ..	*4,41,861*	*4,55,645*	*4,59,000*	*6,01,182*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
LEGISLATIVE BODIES					
A—PROVINCIAL LEGISLATIVE COUNCIL—					
1. Pay of officers ..	..	..	..	..	9,018
2. Pay of establishment	..	..	..	..	4,150
3. Allowances and honoraria ..	..	..	..	..	48,000
4. Contingencies ..	..	..	..	..	600
TOTAL, A ..	..	..	..	..	61,768
B—PROVINCIAL LEGISLATIVE ASSEMBLY—					
1. Pay of officers ..	Voted	14,008	20,800	15,000	23,440
	Non-voted	*35,648*	*34,000*	*35,300*	*4,417*
2. Pay of establishment ..	..	29,523	32,051	31,000	46,617
3. Allowances and honoraria ..	Voted	1,35,500	1,22,500	1,30,500	2,61,680
	Non-voted	*2,789*	*3,500*	*3,000*	*200*
4. Contingencies ..	..	12,925	15,194	15,200	23,480
TOTAL, B ..	Voted	1,91,956	1,90,545	1,91,700	3,55,217
	Non-voted	*38,437*	*37,500*	*38,300*	*4,617*
C—ELECTION FOR LEGISLATURE ..	..	43,967	8,01,000	7,00,000	49,500
TOTAL, LEGISLATIVE BODIES	Voted	2,35,923	9,91,545	8,91,700	4,66,485
	Non-voted	*38,437*	*37,500*	*38,300*	*4,617*
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS					
A—GENERAL SECRETARIAT—					
1. Pay of officers	Voted	2,34,061	2,21,220	2,10,000	2,21,835
	Non-voted	*2,93,375*	*3,05,818*	*3,30,000*	*3,08,200*
2. Pay of establishment ..	..	5,14,013	5,13,598	5,24,000	5,42,314
3. *Deduct*—Contribution from Central Government for agency work ..	..	4,457	4,606	3,000	..
4. Allowances and honoraria ..	Voted	90,541	43,850	49,000	28,530
	Non-voted	*13,211*	*19,500*	*18,000*	*14,800*
5. Contingencies ..	..	99,064	1,02,100	1,00,000	1,02,700
6. Lump deduction	..	..	..	..	20,000
TOTAL, A ..	Voted	9,33,222	8,76,162	8,80,000	8,75,379
	Non-voted	*3,06,586*	*3,25,318*	*3,48,000*	*3,23,000*
B—INSPECTOR OF OFFICES—					
1. Pay of officers ..	..	11,627	12,000	11,700	12,625
2. Pay of establishment ..	..	31,842	34,240	31,300	31,712
3. Allowances and honoraria	..	9,100	10,000	9,500	8,100
4. Contingencies..	..	960	700	1,000	1,000
TOTAL, B (Voted)	..	53,529	56,940	53,500	53,437
C—BOARD OF REVENUE—					
1. Pay of officers ..	Voted	16,977	16,313	16,300	24,900
	Non-voted	*1,02,867*	*1,03,600*	*98,600*	*89,000*
2. Pay of establishment ..	..	98,655	1,01,909	1,02,000	1,00,206
3. Allowances and honoraria ..	Voted	7,426	7,100	8,500	6,100
	Non-voted	*10,797*	*7,000*	*9,000*	*9,860*
4. Contingencies ..	..	18,289	17,500	17,600	18,184
TOTAL, C ..	Voted	1,41,347	1,42,822	1,44,400	1,49,390
	Non-voted	*1,13,664*	*1,10,600*	*1,07,600*	*98,860*
D—LOCAL FUND AUDIT ESTABLISHMENTS—					
1. Pay of officers	..	17,491	18,150	19,200	19,950
2. Pay of establishment	..	1,03,863	1,09,753	1,07,000	1,02,848
3. Allowances and honoraria	..	27,322	30,020	31,000	25,400
4. Contingencies	..	3,679	3,794	4,300	4,504
TOTAL, D	..	1,52,355	1,61,717	1,61,500	1,52,702

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
E—PUBLIC SERVICE COMMISSION (*Non-voted*)—					
1. Pay of officers		..	..	..	*85,101*
2. Pay of establishment		..	..	..	*24,112*
3. Allowances and honoraria		..	..	..	*6,450*
4. Contingencies		..	..	..	*28,599*
TOTAL, E		..	..	..	*1,44,262*
TOTAL—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS	Voted	12,80,453	12,37,641	12,39,400	12,30,908
	Non-voted	*4,20,250*	*4,35,918*	*4,55,600*	*5,66,122*
COMMISSIONERS					
A—MAIN OFFICE—					
1 *Pay of officers*	*Non-voted*	*3,57,653*	*3,24,000*	*3,31,000*	*2,91,000*
2. Pay of establishment		2,35,569	2,38,477	2,37,000	2,36,061
3. *Deduct*—Contribution towards establishment employed on the business of Indian States		16,075	16,731	8,000	..
4. Allowances and honoraria	Voted	6,754	5,843	6,000	5,846
	Non-voted	*25,574*	*28,100*	*25,000*	*23,600*
5. Rewards		1,633	5,500	3,000	5,500
6. Contingencies		37,358	47,744	40,000	53,879
TOTAL, A	Voted	2,65,239	2,80,833	2,78,000	3,01,286
	Non-voted	*3,83,227*	*3,52,100*	*3,56,000*	*3,14,600*
B—RECORD ROOM CHARGES		5,876	6,740	6,000	6,500
TOTAL—COMMISSIONERS	Voted	2,71,115	2,87,573	2,84,000	3,07,786
	Non-voted	*3,83,227*	*3,52,100*	*3,56,000*	*3,14,600*
DISTRICT ADMINISTRATION					
A—GENERAL ESTABLISHMENTS—					
1. Pay of officers	Voted	26,19,539	25,29,402	25,29,000	25,97,335
	Non-voted	*10,95,337*	*11,59,643*	*10,60,000*	*10,05,850*
2. Pay of establishment		23,00,690	23,05,710	22,80,000	22,86,841
3. *Deduct*—Recoveries		..	..	..	..
4. Allowances and honoraria	Voted	4,92,055	5,23,573	5,00,000	4,89,257
	Non-voted	*1,18,068*	*1,27,700*	*1,14,000*	*1,21,700*
5 Contingencies		7,02,506	7,03,436	7,40,000	7,91,218
TOTAL, A	Voted	61,14,790	60,62,121	60,49,000	61,64,651
	Non-voted	*12,13,405*	*12,87,343*	*11,74,000*	*11,27,550*
B—SUB-DIVISIONAL ESTABLISHMENTS—					
1 Pay of establishment		20,43,027	20,61,130	20,52,000	20,47,164
2. Allowances and honoraria		1,10,492	1,02,297	1,08,000	94,797
TOTAL, B		21,53,519	21,63,427	21,60,000	21,41,961

		Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
		Rs.	Rs.	Rs.	Rs.
C—OTHER ESTABLISHMENTS—					
(i) *Record Room establishment*—					
1. Pay of establishment		5,34,620	5,43,308	5,35,000	5,30,670
2. Allowances and honoraria		4,351	4,434	4,000	4,434
TOTAL (i) ..		5,38,971	5,47,742	5,39,000	5,35,104
(ii) *Administration of Sugarcane Act and Rules*—					
1. Pay of officers			25,000	22,500	26,190
2. Pay of establishment			3,230	3,000	4,428
3. Allowances and honoraria			11,200	11,000	14,020
4. Contingencies			6,000	5,500	2,500
TOTAL (ii) ..		32,458	45,430	42,000	47,138
(iii) Measures to suppress corruption		..	..	..	10,000
TOTAL, C ..		5,71,429	5,93,172	5,81,000	5,92,242
TOTAL—DISTRICT ADMINISTRATION.	Voted ..	88,39,738	88,18,720	87,90,000	88,98,854
	Non-voted ..	*12,13,405*	*12,87,343*	*11,74,000*	*11,27,550*
MISCELLANEOUS					
A—DISCRETIONARY GRANTS BY HEAD OF PROVINCE ..		9,986	10,000	12,000	10,000
B—Allowance to selected I. C. S. candidates—*Non-voted*		453	2,000	1,000	*2,000*
C—Court of Wards, United Provinces	Voted ..	1,06,981	1,14,867	1,10,000	1,09,688
	Non-voted ..	*31,531*	*35,950*	*36,000*	*36,100*
TOTAL, MISCELLANEOUS ..	Voted ..	1,17,420	1,26,867	1,23,000	1,19,688
	Non-voted ..	*31,531*	*35,950*	*36,000*	*38,100*
CHARGES IN ENGLAND ..	Voted ..	..	..	..	1,07,880
	Non-voted ..	..	..	..	*6,01,360*
WORKS					
A—LEGISLATIVE BODIES			4,500		4,500
B—BOARD OF REVENUE			1,500		1,500
C—LOCAL FUND AUDIT ESTABLISHMENT ..			290		290
D—COMMISSIONERS			17,776		17,227
E—DISTRICT ADMINISTRATION			2,89,212		2,71,572
TOTAL, WORKS ..		2,63,804	3,13,278	2,87,000	2,95,089
GRAND TOTAL ..	Voted ..	1,12,20,867	1,19,86,900	1,18,26,100	1,14,92,989
	Non-voted ..	*25,28,711*	*26,04,456*	*25,18,900*	*32,53,531*

III—DETAILS of the foregoing: *See* pages 73 to 87.

HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
A—SALARY OF THE GOVERNOR (*10,000*) (*Non-voted*)	*1*	*1*	*1,19,250*	*1,20,000*	*1,20,000*	*1,20,000*
B—SUMPTUARY ALLOWANCE OF THE GOVERNOR (*Non-voted*)			*15,000*	*15,000*	*15,000*	*15,000*
C—STAFF AND HOUSEHOLD OF THE GOVERNOR						
1. PAY OF OFFICERS—						
Military Secretary (*1,530*) (*Non-voted*)	*1*	*1*		*18,060*		*18,360*
Aide-de-Camp (*730*) (*Non-voted*)	*2*	*2*		*17,520*		*17,520*
Head Assistant and Superintendent of Accounts (875)	1	*1*		10,500		*10,500*
TOTAL .. Voted ..			10,456	10,500	10,500	..
TOTAL .. *Non-voted* ..			*36,553*	*35,580*	*37,000*	*46,380*
2. PAY OF ESTABLISHMENT—						
Clerks (40—425)	7	*6*		22,426		*15,250*
Servants (13—25)	26	*26*		4,884		*4,884*
Medical establishment (60—130)	2	*1*		1,920		*831*
TOTAL .. Voted ..			30,726	29,230	30,000	..
TOTAL .. *Non-voted* ..			..	..	..	*20,965*
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				4,320		..
Travelling allowance .. *Non-voted* ..				*2,500*		*7,300*
House rent and other allowances				1,757		*1,685*
Hill allowances				1,670		*1,290*
TOTAL .. Voted ..			7,970	7,747	7,500	..
TOTAL .. *Non-voted* ..			*2,242*	*2,500*	*2,000*	*10,275*
4. GRANTS-IN-AID—						
Contribution for passages for officials lent to and from other Governments (*Non-voted*)			*710*	*1,800*	*600*	*600*
5. NON-CONTRACT CONTINGENCIES—						
Postage and telegram charges				4,300		*4,300*
Conservancy charges				1,700		*1,700*
Other contingencies				13,800		*14,500*
Maintenance charges (*Non-voted*)				*14,365*		*19,537*
TOTAL .. Voted ..			19,932	19,800	19,000	..
TOTAL .. *Non-voted* ..			*20,803*	*14,365*	*20,000*	*40,037*
TOTAL, C .. Voted ..			69,084	67,277	67,000	..
TOTAL, C .. *Non-voted* ..			*60,308*	*54,245*	*59,600*	*1,18,257*
D—CONTRACT ALLOWANCE INCLUDING MAINTENANCE OF MOTOR CARS—(*Non-voted*) ..			*20,724*	*21,500*	*21,000*	*24,033*
E—TOUR EXPENSES—(*Non-voted*) (For details, *see* page 75.)			*1,05,421*	*1,21,000*	*1,20,400*	*1,26,840*
F—EXECUTIVE COUNCIL—						
1. PAY OF OFFICERS—						
Members (*5,333⅓*) (*Non-voted*)	*2*	*2*	*1,17,938*	*1,18,900*	*1,18,900*	**13,908*
2. ALLOWANCES AND HONORARIA—						
Travelling allowance (*Non-voted*)			*3,220*	*5,000*	*4,100*	..
TOTAL, F (*Non-voted*)			*1,21,158*	*1,23,900*	*1,23,000*	*13,908*
G—MINISTERS—						
1. PAY OF OFFICERS—						
Ministers Voted (5,333⅓)	2	2	1,27,466	1,28,000	1,28,000	10,667
Ministers *Non-voted* (*500*)	..	*6*	..	..	..	*82,430*
Parliamentary Secretaries (250)	..	12	..	..	..	18,452
Total .. Voted ..			1,27,466	1,28,900	1,28,000	29,119
Total .. *Non-voted* ..			..	..	..	*82,430*
2. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..			15,864	16,000	16,000	4,000
Travelling allowance .. *Non-voted* ..			..	..	..	*25,000*
Motor car allowance .. (*Non-voted*) ..			..	..	..	*6,620*
House and conveyance allowance to Parliamentary Secretaries			..	..	..	7,380
Total .. Voted ..			15,864	16,000	16,000	11,380
Total .. *Non-voted* ..			..	..	..	*31,620*
3. CONTINGENCIES—						
Purchase of motor cars			..	..	..	25,800
TOTAL, G Voted ..			1,43,330	1,44,000	1,44,000	66,299
TOTAL, G *Non-voted* ..			..	..	..	*1,14,050*

* Pay Rs.5,333⅓ less pension Rs.759 per mensem of Ex-Home Member.

HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
H—GOVERNOR'S SECRETARIAL STAFF (*Non-voted*)						
1. PAY OF OFFICERS—						
Governor's Secretary (2,050+250)	..	*1*		..		
Superintendent (375)	..	*1*		..		[illegible]
						[illegible]
TOTAL ..			..	..	..	[illegible]
2. PAY OF ESTABLISHMENT—						
Clerks (50—600)	..	*6*		..		[illegible]
Servants (13—25)	..	*7*		..		[illegible]
Leave salary				..		[illegible]
TOTAL ..			..	..	..	[illegible]
3. ALLOWANCES AND HONORARIA—						
Cost of passages				..		[illegible]
Travelling allowance				..		[illegible]
House rent and other allowances				..		[illegible]
TOTAL ..			..	..	..	[illegible]
4. CONTINGENCIES—						
Pay of menials				..		[illegible]
Postage and telegram charges				..		[illegible]
Telephone charges				..		[illegible]
Purchase and repair of typewriters				..		[illegible]
Tour charges				..		[illegible]
Purchase of furniture (*Non-recurring*) ..				..		[illegible]
Other items				..		[illegible]
TOTAL ..			..	..	..	[illegible]
TOTAL, H ..			..	..	..	[illegible]
TOKEN REDUCTION MADE BY COUNCIL ..				—1		..
TOTAL, HEAD OF PROVINCE, ETC. { Voted ..			2,12,414	2,11,276	2,11,000	[illegible]
TOTAL, HEAD OF PROVINCE, ETC. { *Non-voted* ..			*4,41,861*	*4,55,645*	*4,59,000*	[illegible]

E—TOUR EXPENSES OF THE GOVERNOR

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Maintenance and repair of camp equipment and pay of tent pitchers and camp menials				
Railway freight on tents, heavy goods, etc., in connexion with tours				
Carriage of goods and cost of special trains for their conveyance between Government Houses				
Reserved accommodation for members of family of the Governor				
Cart and coolie hire on tour	*66,809*	*74,000*		*70,000*
Cart and coolie hire during transfer between Government Houses				
Saddle horses and carriages on tour				
Railway fare and carriage of household while on tour ..				
Railway fare and carriage of household while in transit between Government Houses				
Miscellaneous				
Payments and presents for services rendered on tour ..	*1,492*	*2,000*		*1,500*
Special trains and haulage of saloon carriages ..	*37,120*	*69,000*		*49,500*
Purchase and upkeep of motor cars, etc. ..	..	..		..
Maintenance, improvement, renewal and replacement of official railway saloons and river craft	..	..		*5,840*
Deduction for year	..	*24,000*		..
TOTAL, Tour Expenses (*Non-voted*) .	*1,05,421*	*1,21,000*	*1,20,400*	*1,26,840*

LEGISLATIVE BODIES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
A—PROVINCIAL LEGISLATIVE COUNCIL—						
1. PAY OF OFFICERS—						
President and Deputy President	..	2		..		4,083
Secretary (500)	..	1		..		4,935
TOTAL ..			..	..	..	9,018
2. PAY OF ESTABLISHMENT—						
Clerks (50—150)	..	5		..		3,100
Servants (11-19)	..	13		..		1,050
TOTAL ..			..	..	..	4,150
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			..	..	..	48,000
4. CONTINGENCIES—						
Contingencies			..	..	..	600
TOTAL, PROVINCIAL LEGISLATIVE COUNCIL ..			..	..	..	61,708
B—PROVINCIAL LEGISLATIVE ASSEMBLY—						
1. PAY OF OFFICERS—						
Speaker and Deputy Speaker	..	2		..		4,667
Ex-President and Deputy President (Non-voted) ..	*2*	*2*		*29,000*		*4,417*
Member deputed to Legislative Assembly or Council of State (Non-voted)				*5,000*		..
Ditto (Voted)				6,000		..
Secretary (800—1,200)	1	1		9,400		10,500
Superintendents (300—450)	1	2		5,400		8,213
TOTAL { Voted ..			14,008	20,800	15,000	23,44[illegible]
TOTAL { *Non-voted* ..			*35,648*	*34,000*	*35,300*	*4,417*
2. PAY OF ESTABLISHMENT—						
Clerks (50—360)	10	15		26,445		31,33[illegible]
Reporters	..	12		..		9,200
Servants (11—26)	19	23		3,406		3,717
Leave salary				1,000		1,000
Temporary establishment—						
Clerks				} 1,200		1,135
Servants						
TOTAL ..			29,523	32,051	31,000	46,6[illegible]
3 ALLOWANCES AND HONORARIA—						
Travelling allowance .. { Voted ..				1,20,000		2,61,1[illegible]
Travelling allowance .. { *Non-voted* ..				*3,500*		2[illegible]
House rent and other allowances				2,500		5[illegible]
TOTAL { Voted ..			1,35,500	1,22,500	1,30,500	2,61,6[illegible]
TOTAL { *Non-voted* ..			*2,789*	*3,500*	*3,000*	2[illegible]
4. CONTINGENCIES—						
Contract contingencies				6,780		6,7[illegible]
Non-contract contingencies—						
Purchase of books and library equipment ..				3,500		5,[illegible]
Upkeep of residence of Members				3,000		3,5[illegible]
Other contngencies				1,914		4,[illegible]
Purchase of moter-car for Speaker				..		4,2[illegible]
TOTAL ..			12,925	15,194	15,200	23,[illegible]
TOTAL, PROVINCIAL LEGISLATIVE ASSEMBLY. { Voted ..			1,91,956	1,90,545	1,91,700	3,53,[illegible]
TOTAL, PROVINCIAL LEGISLATIVE ASSEMBLY. { *Non-voted* ..			*38,437*	*37,500*	*38,300*	*4,4[illegible]*
C—ELECTION FOR LEGISLATURE—						
Establishment				} 8,01,000		12,[illegible]
Travelling allowance						
Contingencies						37,[illegible]
Commissions for trial of election petitions ..				..		
TOTAL, ELECTION FOR LEGISLATURE ..			43,967	8,01,000	7,00,000	4[illegible]
TOTAL, LEGISLATIVE BODIES { Voted ..			2,35,923	9,91,545	8,91,700	4,53,[illegible]
TOTAL, LEGISLATIVE BODIES { *Non-voted* ..			*38,437*	*37,500*	*38,300*	*4,4[illegible]*

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS						
A—GENERAL SECRETARIAT						
1. PAY OF OFFICERS—						
Chief Secretary (3,000) (Non-voted)	*1*	*1*		*36,000*		*36,000*
Finance Secretary (2,150—2,200+250) Voted ..	..	..		..		..
Finance Secretary (2,150—2,200+250) *Non-voted* ..	*1*	*1*		*29,000*		*29,000*
Other Secretaries (2,350—2,500) (Non-voted) ..	*4*	*4*		*1,18,618*		*1,20,000*
Deputy Secretaries Voted (850—2,350) ..	3	*2*		57,274		41,200
Deputy Secretaries *Non-voted (1,500—2,000)* ..	*2*	*3*		*41,200*		*54,000*
Assistant Secretaries (900—1,050)	2	2		24,605		25,416
Superintendents (450—650)	15	16		1,09,226		1,16,433
Officers on special duty .. Voted ..				5,000		13,700
Officers on special duty .. *Non-voted* ..				*20,000*		*30,000*
Reforms Commissioner (*2,000*) (*Non-voted*) ..	*1*	*1*		*36,000*		*13,000*
Director, Rural Development (*2,050—2,150*) (*Non-voted*)	*1*	*1*		*25,000*		*26,200*
Director of Publicity (1,000—1,250)	1	1		11,526		13,076
Superintendents of Reforms and Publicity Departments (300—375)	2	2		7,889		6,310
Leave salary				5,700		5,700
TOTAL Voted ..			2,34,061	2,21,220	2,10,000	2,21,835
TOTAL *Non-voted* ..			*2,93,375*	*3,05,818*	*3,30,000*	*3,08,200*
2. PAY OF ESTABLISHMENT—						
Assistants and clerks (25—360)	188	197		4,31,729		4,50,740
Private Secretary to Premier	..	1		..		2,000
Caretaker				1,500		1,500
Servants (11—19)	105	107		17,388		17,619
Temporary staff for Reforms and Publicity Departments.				19,181		17,255
Leave salary				6,800		7,200
Temporary establishment				37,000		46,000
TOTAL ..			5,14,013	5,13,598	5,24,000	5,42,314

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
			Rs.	Rs	Rs.	Rs.
3. *Deduct*—(i) Contribution towards establishment employed on business of Indian States ..			3,637	3,786		..
(ii) Contribution from the Public Service Commission towards establishment employed for examination			820	820		..
TOTAL ..			4,457	4,606	3,000	..
4. ALLOWANCES AND HONORARIA—						
Cost of passages—Non-voted				*8,500*		*5,000*
Travelling allowance .. Voted ..				12,000		13,700
Travelling allowance .. *Non-voted* ..				*6,500*		*4,800*
Hill journey travelling allowance. Voted ..				10,000		200
Hill journey travelling allowance. *Non-voted* ..				*2,000*		..
House rent and other allowances. Voted ..				15,000		10,000
House rent and other allowances. *Non-voted* ..				*1,000*		*5,000*
Travelling and other allowances of Reforms and Publicity Departments. Voted ..				6,850		4,630
Travelling and other allowances of Reforms and Publicity Departments. *Non-voted* ..				*1,500*		..
TOTAL.. Voted ..			90,541	43,850	49,000	28,530
TOTAL.. *Non-voted* ..			*13,211*	*19,500*	*18,000*	*14,800*
5. CONTINGENCIES—						
Contract contingencies				65,500		59,500
Non-contract contingencies—						
Purchase of typewriters				5,000		7,000
Clothing of menials				3,506		6,500
Maintenance of lawns				900		900
Hill journey charges				1,800		200
Examination charges				1,950		..
Other non-contract contingencies				1,500		2,000
Telephone charges				10,500		17,000
Contingencies of Reforms and Publicity Departments				11,200		8,600
Purchase and repairs of cycles				250		1,000
TOTAL ..			99,064	1,02,100	1,00,000	1,02,700
6. Lump cut on account of the amalgamation of the Newspaper and Publicity Departments ..			..	..	..	20,000
TOTAL, GENERAL SECRETARIAT Voted ..			9,33,222	8,76,162	8,80,000	8,75,379
TOTAL, GENERAL SECRETARIAT *Non-voted* ..			*3,06,586*	*3,25,318*	*3,48,000*	*3,23,000*

B—INSPECTOR OF OFFICES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
1. PAY OF OFFICERS—						
Chief Inspector (800—1,000)	1	1		12,000		12,625
Leave salary				..		..
TOTAL ..			11,627	12,000	11,700	12,625
2. PAY OF ESTABLISHMENT—						
Inspectors (300—450)	6	6		25,730		23,450
Clerks (30—200)	6	6		5,918		6,170
Servants (10-8—16)	7	7		966		966
Temporary establishment				126		126
Leave salary				1,500		1,000
TOTAL ..			31,842	34,240	31,300	31,712
3. ALLOWANCES AND HONORARIA—						
Travelling allowance of Chief Inspector ..			9,100	10,000	9,500	8,100
Travelling allowance of other officers ..						
4. CONTINGENCIES—						
Contract				600		900
Non-contract				100		100
TOTAL ..			960	700	1,000	1,000
TOTAL, INSPECTOR OF OFFICES ..			53,529	56,940	53,500	53,437

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
C—BOARD OF REVENUE—						
1. PAY OF OFFICERS—						
Members—Non-voted (3,500) ..	*2*	*2*		*84,000*		*84,000*
Secretary— Voted ..				..		8,900
Secretary— *Non-voted* ..	*1*	*1*		*19,600*		*5,000*
Registrar (680–710) ..	1	1		8,737		8,200
Superintendent (570—610) ..	1	1		7,576		7,800
TOTAL .. Voted ..			16,977	16,313	16,300	24,900
TOTAL .. *Non-voted* ..			*1,02,867*	*1,03,600*	*98,600*	*89,000*
2. PAY OF ESTABLISHMENT—						
Clerks (20—360) ..	62	62		94,689		92,956
Servants (11—23) ..	36	36		5,880		5,880
Temporary establishment ..				340		370
Leave salary ..				1,000		1,000
TOTAL ..			98,655	1,01,909	1,02,000	1,00,206
3. ALLOWANCES AND HONORARIA, ETC.—						
Cost of passages—Non-voted ..				..		*3,360*
Travelling allowance .. Voted ..				4,100		4,100
Travelling allowance .. *Non-voted* ..				*7,000*		*6,500*
Hill journey travelling allowance ..				1,200		1,200
House rent and other allowances ..				1,800		800
TOTAL .. Voted ..			7,426	7,100	8,500	6,100
TOTAL .. *Non-voted* ..			*10,797*	*7,000*	*9,000*	*9,860*
4. CONTINGENCIES—						
Contract contingencies ..				11,868		12,052
Pay of menials ..				732		732
Non-contract—						
Tour charges ..				3,300		2,500
Other items ..				1,600		2,900
TOTAL ..			18,289	17,500	17,600	18,184
TOTAL, BOARD OF REVENUE Voted ..			1,41,347	1,42,822	1,44,400	1,49,390
TOTAL, BOARD OF REVENUE *Non-voted* ..			*1,13,664*	*1,10,600*	*1,07,600*	*98,860*

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
D—LOCAL FUND AUDIT ESTABLISHMENTS—						
1. PAY OF OFFICERS—						
Examiner (800—1,000)	1	1		10,950		11,550
Assistant Examiner (450—600)	1	1		7,200		7,200
Leave salary				..		1,200
TOTAL ..			17,491	18,150	19,200	19,950
2. PAY OF ESTABLISHMENT—						
Auditors and clerks (25—400	46	46		1,05,829		94,556
Servants (10-8—16)	24	24		3,624		3,570
Leave salary				300		600
Temporary establishment				..		4,122
TOTAL ..			1,03,863	1,09,753	1,07,000	1,02,848
3. ALLOWANCES AND HONORARIA, ETC.—						
Travelling allowance			27,322	30,020	31,000	25,400
4. CONTINGENCIES—						
Non-contract contingencies				3,494		4,204
Examination charges				300		300
TOTAL ..			3,679	3,749	4,300	4,504
TOTAL, LOCAL FUND AUDIT ESTABLISHMENTS ..			1,52,355	1,61,717	1,61,500	1,52,702
E—PUBLIC SERVICE COMMISSION (*Non-voted*)						
1. PAY OF OFFICERS—						
Chairman (2,500)	..	..	*1*	..		27,334
Members (2,000)	..	..	*2*	..		41,467
Secretary (800—1,000)	..	..	*1*	..		8,220
Superintendent (300—450)	..	..	*1*	..		3,610
Personal pay	..			..		470
Leave salary	..			..		4,000
TOTAL ..			..	..	..	85,101
2. PAY OF ESTABLISHMENT—						
Clerks (50—300)	..	..	*20*	..		18,810
Servants (11—19)	..	..	*16*	..		2,332
Personal pay	..			..		470
Leave salary	..			..		2,500
TOTAL ..			..	..	..	24,112
3. ALLOWANCES AND HONORARIA—						
Travelling allowance	..			..		[illegible]
House rent and other allowances ..	..			..		[illegible]
TOTAL ..			..	..	..	[illegible]

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—*(concluded)*

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract—						
Contract contingencies				..		*2,099*
Pay of menials				..		*500*
Postage and telegram charges				..		*4,000*
Hot and cold weather charges				..		*500*
Cost of furniture				..		*7,300*
Non-contract—						
Books and periodicals				..		*1,100*
Clothing of peons, etc...				..		*800*
Purchase and repair of typewriters ..				..		*3,000*
Purchase and repair of bicycles				..		*300*
Telephone charges				..		*1,000*
Examination charges				..		*7,000*
Other contingencies				..		*1,00*
Total ..			..	..	..	*28,599*
TOTAL, PUBLIC SERVICE COMMISSION ..			..	..	..	*1,44,262*
TOTAL, SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS. Voted ..			12,80,453	12,37,641	12,39,400	12,30,908
TOTAL, SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS. *Non-voted* ..			*4,20,250*	*4,35,918*	*4,55,600*	*5,66,122*

COMMISSIONERS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
A—MAIN OFFICE						
1. PAY OF OFFICERS—						
Commissioners (Non-voted) (3,000)	*9*	*8*		*3,24,000*		*2,91,000*
Leave salary (Non-voted)				..		..
Deduct—For emergency cut				..		..
TOTAL			*3,57,653*	*3,24,000*	*3,31,000*	*2,91,000*
2. PAY OF ESTABLISHMENT—						
Head Assistants (350—600)..	9	9		46,080		46,680
Clerks (20—230)..	151	147		1,68,873		1,65,977
Servants (9—19)	98	97		13,524		13,404
Leave salary				10,000		10,000
TOTAL ..			2,35,669	2,38,477	2,37,000	2,36,061

COMMISSIONERS—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
3. *Deduct*—Contribution towards establishment on the business of Indian States			16,075	16,731	8,000	..
4. ALLOWANCES AND HONORARIA—						
Cost of passages (*Non-voted*)				*2,000*		*2,000*
House rent and other allowances				1,843		1,846
Travelling allowance .. Voted ..				4,000		4,000
Travelling allowance .. *Non-voted* ..				*26,000*		*21,500*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Non-voted*)				*100*		*100*
TOTAL .. Voted ..			6,754	5,843	6,000	5,846
TOTAL .. *Non-voted* ..			*25,574*	*28,100*	*25,000*	*23,600*
5. REWARDS—						
Rewards in police cases			1,633	5,500	3,000	5,500
6. CONTINGENCIES—						
Contract contingencies				23,180		*21,892
Tour charges				9,880		9,880
Pay of menials				3,891		3,891
Non-contract contingencies—						
Purchase of tents				2,000		10,000
Printing charges				930		900
Purchase of books				700		600
Telephone charges				3,731		3,931
Other contingent charges				3,432		2,785
TOTAL ..			37,358	47,744	40,000	53,879
TOTAL, MAIN OFFICE .. Voted ..			2,65,239	2,80,833	2,78,000	3,01,286
TOTAL, MAIN OFFICE .. *Non-voted* ..			*3,83,227*	*3,52,100*	*3,56,000*	*3,14,600*
B—RECORD ROOM CHARGES						
1. Copyists (35—43)	17	13		6,539		6,294
2. House rent and other allowances				124		129
3. Contingencies (contract)				77		77
TOTAL, B—RECORD ROOM CHARGES ..			5,876	6,740	6,000	6,500
TOTAL, COMMISSIONERS .. Voted ..			2,71,115	2,87,573	2,84,000	3,07,786
TOTAL, COMMISSIONERS .. *Non-voted* ..			*3,83,227*	*3,52,100*	*3,56,000*	*3,14,600*

* Includes Rs.1,000 for improvement of court compounds.

DISTRICT ADMINISTRATION

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
A—GENERAL ESTABLISHMENTS						
1. PAY OF OFFICERS—						
District officers .. Voted (950—2,200) ..	16	18		3,12,975		3,48,258
District officers .. *Non-voted (1,050—2,250)* ..	*33*	*32*		*7,42,413*		*6,51,300*
Assistant Collectors and Commissioners (Non-voted) (450—1,000) ..	*71*	*41*		*4,17,230*		*3,54,550*
Deputy Collectors—Voted (250—1,200) (250—800) ..	268	275		20,58,362		20,80,204
Special treasury officers, Voted (200—500) ..	25	33		78,065		1,08,873
Leave salary—Voted ..				80,000		60,000
TOTAL Voted ..			26,19,539	25,29,402	25,29,000	25,97,335
TOTAL *Non-voted* ..			*10,95,337*	*11,59,643*	*10,60,000*	*10,05,850*
2. PAY OF ESTABLISHMENT—						
Clerks (25—260) ..	1,943	1,924		16,44,927		16,35,556
Apprentices ..				23,000		19,000
Servants (9—16) ..	987	968		1,28,280		1,25,778
Temporary clerks ..				1,42,754		(a)1,38,243
Temporary servants ..				23,534		24,857
Staff for supernumerary officers ..				70,000		68,000
Leave salary ..				80,000		80,000
Contract establishment ..				1,77,747		1,80,839
Extra-contract establishment (money testers) ..				10,500		9,600
Establishment for panchayat officer ..				4,968		4,968
TOTAL ..			23,00,690	23,05,710	22,80,000	22,86,841
3. *Deduct*—Recovery on account of municipal clerks and income-tax work ..			..	..	..	..
4. ALLOWANCES AND HONORARIA—						
Cost of passages—Non-voted ..				*40,000*		*40,000*
Travelling allowance .. Voted ..				2,75,000		(b)2,50,000
Travelling allowance .. *Non-voted* ..				*80,000*		*74,000*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Non-voted*) ..				*500*		*500*
Diet money to complainants and witnesses ..				2,30,000		2,20,000
Dieting of wounded persons in police cases ..				700		1,000
Dieting and guarding charges of non-criminal lunatics and persons discharged or acquitted ..				2,000		2,000
House rent and other allowances Voted ..				15,873		16,257
House rent and other allowances *Non-voted* ..				*7,200*		*7,200*
Feeding charges of animals in cattle theft cases ..				..		..
TOTAL Voted ..			4,92,055	5,23,573	5,00,000	4,89,257
TOTAL *Non-voted* ..			*1,18,068*	*1,27,700*	*1,14,000*	*1,21,700*

(a) Includes lump provision of Rs.18,600 for emergent establishment and lump allotment of Rs.7,474 for honorary magistrates' establishment.

(b) Includes Rs.1,920 on account of panchayat officer.

DISTRICT ADMINISTRATION—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
5. CONTINGENCIES—						
Contract contingencies				1,97,231		2,02,554
Pay of menials				22,804		22,349
Postage and telegram charges				1,90,000		2,30,000
Maintenance of court compounds				13,000		13,000
Tour charges				1,56,187		1,54,600
Non-contract contingencies—						
Purchase of tents				34,000		75,000
Purchase of books				1,528		1,528
Purchase of furniture				..		..
Rents				7,000		4,000
Purchase and repair of typewriters				12,268		20,435
Purchase and repair of cycles				2,477		2,153
Liveries and clothing				8,415		6,592
Telephone charges				15,843		15,903
Contingencies of honorary magistrates ..				10,678		10,459
Circuit House expenses				16,804		16,854
Other contingencies				2,641		3,231
Panchayat officer's contingencies				7,560		7,560
Losses of cash and imprest				..		..
Advances for civil suits .. .. .. } Purchase of water-marked paper by public prosecutors and Government pleaders .. }				5,000		5,000
TOTAL .			7,02,506	7,03,436	7,40,000	7,91,218
TOTAL, GENERAL ESTABLISHMENTS. Voted ..			61,14,790	60,62,121	60,49,000	61,64,651
TOTAL, GENERAL ESTABLISHMENTS. *Non-voted* ..			*12,13,405*	*12,87,343*	*11,74,000*	*11,27,550*
B—SUB-DIVISIONAL ESTABLISHMENTS						
1. PAY OF ESTABLISHMENT—						
Tahsildars (150—360)	202	202		5,46,000		5,46,000
Naib-tahsildars (75—150+40)	228	228		3,19,740		3,22,740
Clerks (25—45)	1,280	1,275		5,96,784		5,91,968
Servants (10-8—18)	4,068	4,069		5,28,606		5,23,456
Temporary establishment—						
Naib-tahsildars, clerks and servants				30,000		30,000
Leave salary				40,000		30,000
Training of naib-tahsildars in survey and land records				..		3,000
TOTAL ..			20,43,027	20,61,130	20,52,000	20,47,164
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				86,000		78,500
House rent and other allowances				16,297		16,297
TOTAL ..			1,10,492	1,02,297	1,08,000	94,797
TOTAL, SUB-DIVISIONAL ESTABLISHMENTS ..			21,53,519	21,63,427	21,60,000	21,41,961

DISTRICT ADMINISTRATION—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
C—OTHER ESTABLISHMENTS			Rs.	Rs.	Rs.	Rs.
(i) REVENUE RECORD ROOM ESTABLISHMENT						
1. PAY OF ESTABLISHMENT—						
Clerks and servants (19—140)	1,071	1,071		5,10,808		5,05,670
Temporary establishment and translators ..				32,500		25,000
Leave salary				..		..
TOTAL			5,31,620	5,43,308	5,35,000	5,30,670
2. ALLOWANCES AND HONORARIA—						
House rent and other allowances			4,351	4,434	4,000	4,434
TOTAL, RECORD ROOM ESTABLISHMENT ..			5,38,971	5,47,742	5,39,000	5,35,104
(ii) ADMINISTRATION OF SUGARCANE ACT AND RULES						
1. PAY OF OFFICERS			..	25,000	22,500	26,190
2. PAY OF ESTABLISHMENT			..	3,230	3,000	4,428
3. ALLOWANCES AND HONORARIA			..	11,200	11,000	14,020
4. CONTINGENCIES			..	6,000	5,500	2,500
TOTAL, ADMINISTRATION OF SUGARCANE, ETC. ..			32,458	45,430	42,000	47,138
(iii) Measures to suppress corruption. (Non-recurring)	..	..		..		10,000
TOTAL, OTHER ESTABLISHMENTS—Voted ..			5,71,429	5,93,172	5,81,000	5,92,242
TOTAL, DISTRICT ADMINISTRATION. Voted ..			88,39,738	88,18,720	87,90,000	88,98,854
TOTAL, DISTRICT ADMINISTRATION. *Non-voted* ..			*12,13,405*	*12,87,343*	*11,74,000*	*11,27,550*

MISCELLANEOUS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
A—DISCRETIONARY GRANTS BY HEAD OF PROVINCE .. }			9,986	15,000 }	12,000	10,000
DEDUCTION FOR YEAR .. .. .. }				5,000		
B—*Allowance to selected I. C. S. candidates—Non-voted*			453	2,000	1,000	*2,000*
C—COURT OF WARDS, UNITED PROVINCES						
(i) COURT OF WARDS—HEADQUARTERS—Voted ..			69,643	73,252		64,636
(i) COURT OF WARDS—HEADQUARTERS—*Non-voted* ..			*31,531*	*35,950*		*36,100*
(ii) COURT OF WARDS IN COMMISSIONERS' OFFICES						
1. PAY OF ESTABLISHMENT—						
Clerks (15—220)	17	16		20,071		20,824
Servants (10-8—14)	8	8		1,050		1,050
Leave salary				1,090		1,015
Provident fund				1,726		1,700
TOTAL			23,824	23,937		24,589
2. CONTINGENCIES—						
Contract				811		876
Non-contract				107		430
TOTAL ..			380	918		1,306
TOTAL, COURT OF WARDS IN COMMISSIONERS' OFFICES			24,204	24,855		25,895

MISCELLANEOUS—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 193 -37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(iii) COURT OF WARDS IN DISTRICT OFFICES						
1. Pay of Establishment—						
Clerks (10—85)	27	33		12,701		14,256
Servants (9—10·8)	9	10		1,116		1,242
Leave salary				455		750
Provident fund				654		855
Total ..			12,246	14,926		17,103
2. Allowances and Honoraria—						
Travelling allowance			19	100		100
3. Contingencies—						
Contract				1,404		1,624
Non-contract				330		330
Total ..			869	1,734		1,954
TOTAL, Court of Wards in District Offices ..			13,134	16,760		19,157
TOTAL, Court of Wards, United Provinces. Voted ..			1,06,981	1,14,867	1,10,000	1,09,688
Non-voted ..			*31,531*	*35,950*	*36,000*	*36,100*
TOTAL, Miscellaneous .. Voted ..			1,17,420	1,26,867	1,23,000	1,19,688
Non-voted ..			*31,531*	*35,950*	*36,000*	*38,100*

CHARGES IN ENGLAND

	Actuals, 1935-36	Budget and supplementary grants, 193 -37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY SECRETARY OF STATE—OTHER CHARGES—				
Subvention to Universities for training of I. C. S. probationers	..	..	..	9,200
EXPENDITURE BY HIGH COMMISSIONER				
Leave salaries and deputation pay .. Voted ..	..	..	..	32,000
Non-voted ..	..	..	..	*3,80,000*
Sterling overseas pay (Non-voted)	..	..	..	*1,76,000*
Other charges—				
Motorcar for head of province (Non-voted) ..	..	..	..	..
Miscellaneous allowances, etc. of selected candidates, for I. C. S. (Non-voted) ..	..	..	..	*45,300*
Provincial Government's share of the cost of the High Commissioner's establishment (Voted) ..	..	..	..	66,080
Total .. Voted ..	..	..	..	98,080
Non-voted ..	..	..	..	*6,01,300*
TOTAL, Charges in England .. Voted ..	..	..	..	1,07,980
Non-voted ..	..	..	..	*6,01,300*

WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate. 1937-38
	Rs.	Rs.	Rs.	Rs.
1. PETTY WORKS—				
A—Legislative bodies—Provincial Legislative Assembly		2,000		2,000
B.—Headquarters establishment—Board of Revenue		..		..
D.—Commissioners		4,000		4,000
E.—District administration		97,000		75,240
Regrant of lapses		15,000		6,000
Deduct—Probable lapses		15,000		6,000
TOTAL ..	91,894	1,03,000	1,00,000	81,240
2. MAINTENANCE AND REPAIRS—				
A.—Legislative bodies—Provincial Legislative Assembly		1,929		1,929
Water and house-tax on the residence of members of the Legislative Assembly ..		571		571
B.—Headquarters establishment—Board of Revenue		1,500		1,500
C.— Ditto ditto Local Fund Audit Establishment		290		290
D.—Commissioners		13,518		12,968
Water-tax on residential buildings.. ..		253		259
E.—(i) District administration		1,65,867		1,70,588
(ii) Water-tax on residential buildings ..		844		1,010
(iii) Circuit house electric energy charges ..		4,691		4,698
(iv) Municipal and water-tax on circuit houses		810		36
(v) Maintenance of court compounds ..		20,000		20,000
TOTAL ..	1,71,910	2,10,278	1,87,000	2,13,849
TOTAL, WORKS ..	2,63,804	3,13,278	2,87,000	2,95,089

GRANT No. 10

ADMINISTRATION OF JUSTICE

(HEAD OF ACCOUNT : 27—ADMINISTRATION OF JUSTICE)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray expenses in connexion with the ADMINISTRATION OF JUSTICE

Voted : Rupees fifty-one lakhs, fifty-one thousand, seven hundred and fifty-nine.

Non-voted : Rupees nineteen lakhs, eighty-nine thousand, six hundred and ninety-eight

II—SUB-HEADS under which this grant will be accounted for by the JUDICIAL DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
HIGH COURT AND CHIEF COURT					
A—HIGH COURT—					
1. Pay of officers ..	Voted ..	42,164	41,976	33,700	6,600
	Non-voted ..	*5,00,999*	*5,19,810*	*5,18,000*	*5,48,370*
2. Pay of establishment ..	.. ..	3,31,061	3,29,826	3,30,000	*3,30,082*
3. Allowances and honoraria	Voted ..	6,746	8,725	7,000	..
	Non-voted ..	*6,694*	*5,700*	*5,000*	*12,800*
4. Contingencies ..	... ...	26,988	28,134	28,300	*24,698*
TOTAL, A ..	Voted ..	4,06,959	4,08,661	3,99,000	6,600
	Non-voted ..	*5,07,693*	*5,25,510*	*5,23,000*	*9,15,950*
B—CHIEF COURT—					
1. Pay of officers ..	Voted ..	1,46,985	1,37,575	1,40,300	3,600
	Non-voted ..	*85,037*	*90,000*	*80,500*	*2,34,813*
2. Pay of establishment ..	Voted ..	1,36,605	1,36,041	1,37,000	1,144
	Non-voted ..	..	..	..	*1,35,112*
3. Allowances and honoraria	Voted ..	4,229	4,450	4,300	..
	Non-voted ..	*1,164*	*900*	*900*	*4,950*
4. Contingencies ..	Voted ..	23,400	23,053	23,000	17
	Non-voted ..	..	..	..	*20,133*
TOTAL, B ..	Voted ..	3,11,219	3,01,119	3,04,600	4,761
	Non-voted ..	*86,201*	*90,900*	*81,400*	*3,95,008*
TOTAL, HIGH COURT AND CHIEF COURT.	Voted ..	7,18,178	7,09,780	7,03,600	11,361
	Non-voted ..	*5,93,894*	*6,16,410*	*6,04,400*	*13,10,958*
LAW OFFICERS					
A—ADVOCATE GENERAL—					
1. Pay of officers (*Non-voted*)	.. ..	..	..	..	*3,520*
2. Pay of establishment	.. ..	..	..	..	880
3. Allowances and honoraria	Voted ..	..	..	..	100
	Non-voted ..	..	..	..	*1,800*
4. Contingencies ..	.. ..	..	..	..	685
TOTAL, A	Voted ..	..	..	..	1,665
	Non-voted ..	..	..	..	*5,320*
B—LEGAL REMEMBRANCER AND GOVERNMENT ADVOCATES—					
1. Pay of officers ..	... ...	63,586	67,800	69,700	61,800
2. Pay of establishment ..	... ..	30,347	30,640	30,600	30,762
3. Allowances and honoraria	.. ...	2,87,957	3,12,078	2,80,000	2,53,728
4. Law charges in pauper and other suits	..	5,349	4,300	5,200	5,000
5. Contingencies ..	... ...	36,570	39,939	34,500	33,792
TOTAL, B	.. ..	4,23,809	4,54,757	4,20,000	3,85,082
TOTAL, LAW OFFICERS ..	Voted ..	4,23,809	4,54,757	4,20,000	3,86,747
	Non-voted ..	..	..	..	*5,320*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE		9,598	10,206	10,000	10,176
CIVIL AND SESSIONS COURTS					
A—DISTRICT AND SESSIONS JUDGES—					
1. Pay of officers ..	Voted ..	2,56,288	3,24,000	2,60,000	2,82,000
	Non-voted ..	*3,94,845*	*4,08,000*	*4,00,000*	*4,03,000*
2. Pay of establishment ..	.. ..	7,68,453	7,83,176	7,70,000	7,77,093
3. Allowances and honoraria	Voted ..	41,448	42,538	42,000	32,538
	Non-voted ..	*15,054*	*13,200*	*15,000*	*13,200*
4. Diet to witnesses and assessors	.. ..	1,60,186	1,50,000	1,36,000	1,50,000
5. Contingencies ..	.. ..	1,84,804	1,85,603	1,84,000	1,86,507
TOTAL, A ..	Voted ..	14,11,179	14,85,317	13,92,000	14,28,138
	Non-voted ..	*4,09,899*	*4,21,200*	*4,15,000*	*4,16,200*
B—CIVIL JUDGES—					
1. Pay of officers ..	Voted ..	7,67,722	7,37,000	7,32,000	6,90,000
	Non-voted ..	*45,683*	*60,600*	*58,000*	*60,300*
2. Pay of establishment ..	.. ..	2,75,000	2,79,879	2,77,000	2,60,695
TOTAL, B ..	Voted ..	10,42,722	10,16,879	10,09,000	9,50,695
	Non-voted ..	*45,683*	*60,600*	*58,000*	*60,300*
C—MUNSIFS—					
1. Pay of officers ..	.. ..	6,46,583	7,80,000	6,50,000	6,48,500
2. Pay of establishment ..	.. ..	4,63,353	5,63,422	4,75,000	4,91,318
Lump deduction ..	.. ..	..	..	..	15,500
	TOTAL, C ..	11,09,936	13,43,422	11,25,000	11,24,318
D—PROCESS-SERVING CHARGES—					
RENT SUITS—					
1. Pay of establishment ..	.. ..	4,02,600	4,00,585	4,03,000	3,98,487
2. Allowances and honoraria	.. ..	3,932	4,000	3,800	4,000
3. Contingencies ..	.. ..	2,317	2,279	2,200	2,274
	TOTAL, D ..	4,08,849	4,06,864	4,09,000	4,04,761
E—PROCESS-SERVING CHARGES—					
JUDICIAL—					
1. Pay of establishment ..	.. ..	3,17,113	3,22,380	3,10,700	3,09,188
2. Allowances and honoraria	.. ..	2,841	3,000	2,800	3,000
3. Contingencies ..	.. ..	345	592	500	500
	TOTAL, E ..	3,20,299	3,25,972	3,14,000	3,12,688
F—RECORD-ROOM AND COPY-MAKING CHARGES—					
1. Pay of establishment ..	.. ..	1,85,756	2,14,028	2,00,800	2,09,04[illegible]
2. Allowances and honoraria	.. ..	1,090	1,000	1,000	1,00[illegible]
3. Contingencies ..	.. ..	1,657	1,703	2,200	1,78[illegible]
	TOTAL, F ..	1,88,503	2,16,731	2,04,000	2,11,83[illegible]
TOTAL, CIVIL AND SESSIONS COURTS.	Voted ..	44,81,488	47,95,185	45,53,000	44,32,43[illegible]
	Non-voted ..	*4,55,582*	*4,81,800*	*4,73,000*	*4,76,50*[illegible]

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
COURTS OF SMALL CAUSES					
1. Pay of officers		1,11,214	1,18,000	1,15,000	1,16,000
2. Pay of establishment		69,489	68,742	70,000	68,607
3. Allowances and honoraria		555	1,000	2,000	1,000
4. Contingencies		5,106	6,163	6,000	6,359
5. Process-serving establishment		19,480	19,812	19,500	18,473
6. Record room or copy-making establishment ..		4,704	4,872	5,000	5,010
TOTAL, COURTS OF SMALL CAUSES ...		2,10,548	2,18,589	2,17,500	2,15,449
CRIMINAL COURTS					
1. Pay of officers	Voted ..	2,146	..	..	..
	Non-voted	*6,623*	*8,000*	*8,000*	*8,600*
2. Pay of establishment, allowances and contingencies ..	Voted ..	10,062	8,602	10,400	10,329
	Non-voted	*53*	*150*	*100*	*150*
TOTAL, CRIMINAL COURTS ..	Voted ..	12,208	8,602	10,400	10,329
	Non-voted	*6,676*	*8,150*	*8,100*	*8,750*
CHARGES IN ENGLAND ..	Voted ..	..	..	..	3,360
	Non-voted	..	..	..	*1,70,200*
WORKS					
A—HIGH COURT			13,270		*13,270*
B—CHIEF COURT			4,865		*4,700*
C—CIVIL AND SESSIONS COURTS			97,165		78,653
D—COURTS OF SMALL CAUSES			752		752
E—CRIMINAL COURTS			447		2,500
TOTAL, WORKS	Voted ..	1,15,307	1,16,499	1,15,000	81,905
	Non-voted	..	..	..	*17,970*
GRAND TOTAL ..	Voted ...	59,71,136	63,13,618	59,29,500	51,51,759
	Non-voted ..	*10,56,152*	*11,06,360*	*10,85,500*	*19,89,698*

III—D of the foregoing: *See* pages 92 to 98.

HIGH COURT AND CHIEF COURT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
A—HIGH COURT						
1. PAY OF OFFICERS—						
Chief Justice (5,000)	*1*	*1*		*60,000*		*60,000*
Puisne Judges (4,000)	*10*	*10*		*4,59,810*		*4,59,000*
Registrar (850+150)	1	*1*		18,246		*12,000*
Deputy and Assistant Registrars (400—960)	2	*2*		17,130		*17,370*
Law reporters (150—400)—Voted	2	2		6,600		6,600
TOTAL .. Voted			42,164	41,976	33,700	6,600
TOTAL .. *Non-voted*			*5,00,999*	*5,19,810*	*5,18,000*	*5,48,370*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (20—360)	240	*240*		3,07,424		*3,07,766*
Servants (12—23)	79	*79*		13,202		*13,116*
Temporary establishment				1,200		*1,200*
Leave salary				8,000		*8,000*
TOTAL			,31,061	3,29,826	3,30,000	*3,30,082*
3. ALLOWANCES AND HONORARIA—						
Cost of passages under Superior Civil Services Rules—Non-voted				*2,500*		*2,500*
Cost of passages to non-Indian Civil Service Judges—Non-voted				..		..
Remuneration to translators for parties' work				1,000		*1,000*
Travelling and other allowances — Voted				6,000		..
Travelling and other allowances — *Non-voted*				*3,200*		*8,000*
Honorarium for the conduct and supervision of Munsifship examination				425		..
Allowances to witnesses and jurors				300		*300*
Allowances to section writers and clerks doing section work out of office hours				1,000		*1,000*
TOTAL .. Voted			6,746	8,725	7,000	..
TOTAL .. *Non-voted*			*6,694*	*5,700*	*5,000*	*12,800*
4. CONTINGENCIES—						
Contract				20,841		*21,253*
Non-contract—Books and periodicals				1,710		*1,710*
Typewriters				950		*950*
Other charges				3,138		*545*
Purchase and repair of cycles				190		*190*
Charges incurred on refused copies under V.-P. P. system				50		*50*
Munsifship examination charges				1,255		..
TOTAL			26,988	28,134	28,300	*24,698*
TOTAL, HIGH COURT .. Voted			4,06,959	4,08,661	3,99,000	6,600
TOTAL, HIGH COURT .. *Non-voted*			*5,07,693*	*5,25,510*	*5,23,000*	*9,15,950*
B—CHIEF COURT						
1. PAY OF OFFICERS—						
Chief Judge (4,000) .. Voted	..	..		..		..
Chief Judge (4,000) .. *Non-voted*	*1*	*1*		*48,000*		*48,000*
Judges .. Voted	3	..		1,12,475		..
Judges .. *Non-voted (3,500)*	*1*	*4*		*42,000*		*1,54,700*
Registrar and Deputy Registrar (500—1,000)	2	*2*		18,000		*18,000*
Law reporter (300)	1	1		3,600		3,600
Leave salary				3,500		*14,111*
TOTAL .. Voted			1,46,985	1,37,575	1,40,300	3,600
TOTAL .. *Non-voted*			*85,037*	*90,000*	*80,500*	*2,34,811*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (20—350) Voted	102	1		1,23,735		900
Clerks and apprentices (20—350) *Non-voted*	..	*101*		..		*1,23,050*
Temporary clerks (lump provision)	..			300		*300*
Servants (10-8—20) Voted	15	1		7,506		144
Servants (10-8—20) *Non-voted*	..	*44*		..		*7,362*
Leave salary Voted	..			4,500		100
Leave salary *Non-voted*	..			..		*4,400*
TOTAL Voted			1,36,605	1,36,041	1,37,000	1,144
TOTAL *Non-voted*			..	..	..	*1,35,112*
3. ALLOWANCES AND HONORARIA—						
Cost of passages (Non-voted)				..		..
Travelling and other allowances Voted				4,050		..
Travelling and other allowances *Non-voted*				*900*		*4,350*
Honorarium for the conduct and supervision of Munsifship examination				400		..
TOTAL .. Voted			4,229	4,450	4,300	..
TOTAL .. *Non-voted*			*1,164*	*900*	*900*	*4,350*

HIGH COURT AND CHIEF COURT—(*concluded*)

	Numbers 1936–37	Numbers 1937–38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				7,014		*4,534*
Pay of menials				822		*804*
Maintenance of lawns				1,520		*1,520*
Non-contract contingencies—						
Purchase of books				1,425		*1,425*
Typewriters				1,630		*1,987*
Clothing .. .. Voted ..				1,565		17
Clothing .. .. *Non-voted*				..		*795*
Other items				768		*768*
Purchase and repair of cycles				309		*300*
Remuneration to licensed translators for parties' work and payment of fees for Privy Council work, etc.				8,000		*8,000*
TOTAL Voted ..			23,400	23,053	23,000	17
TOTAL *Non-voted*					..	*20,133*
TOTAL, CHIEF COURT .. Voted ..			3,11,219	3,01,119	3,04,600	4,761
TOTAL, CHIEF COURT .. *Non-voted* ..			*86,201*	*90,900*	*81,400*	*3,95,008*
TOTAL, HIGH COURT AND CHIEF COURT Voted ..			7,18,178	7,09,780	7,03,600	11,361
TOTAL, HIGH COURT AND CHIEF COURT *Non-voted* ..			*5,93,894*	*6,16,410*	*6,04,400*	*13,10,958*

LAW OFFICERS

A—ADVOCATE GENERAL

	Numbers 1936–37	Numbers 1937–38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
1. PAY OF OFFICERS—						
Advocate General (500) (*Non-voted*) ..	..	*1*	..	..	..	*3,520*
2. PAY OF ESTABLISHMENT—						
Stenographer (100—150)	..	1		..		700
Servants (12—14)	..	2		..		180
TOTAL ..			..	..	..	880
3. ALLOWANCE AND HONORARIA—						
TRAVELLING ALLOWANCE .. Voted ..			..	..	..	100
TRAVELLING ALLOWANCE .. *Non-voted* ..			..	..	..	*1,800*
4. CONTINGENCIES—						
Contract				..		200
Non-contract—						
Telephone charges			..	..		100
Purchase of typewriter				..		385
TOTAL ..			..	..	..	685
TOTAL, ADVOCATE GENERAL .. Voted ..			..	..	..	1,665
TOTAL, ADVOCATE GENERAL .. *Non-voted* ..			..	..	..	*5,320*

B—LEGAL REMEMBRANCER AND GOVERNMENT ADVOCATES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. Pay of officers—						
Government and Assistant Government Advocates (500—1,500)	4	4		45,000		36,000
Government Pleader (500)	1	1		6,000		9,000
Deputy Legal Remembrancer (1,200—1,400) ..	1	1		16,800		16,800
Total ..			63,586	67,800	69,700	61,800
2 Pay of establishment—						
Clerks (35—350)	24	24		27,048		27,170
Servants (10-8—20)	16	16		2,592		2,592
Leave salary				1,000		1,000
Total ..			30,347	30,640	30,600	30,762
3. Allowances and honoraria—						
Travelling allowance				6,138		4,488
Fees to government pleaders in criminal cases ..				2,78,000		2,25,000
Fees to government pleaders in civil suits ..				24,000		21,000
House rent and other allowances				3,940		3,240
Total ..			2,87,957	3,12,078	2,80,000	2,53,728
4. Law charges in pauper and other suits ..			5,349	4,300	5,200	5,000
5. Contingencies—						
Contract				1,880		1,880
Pay of menials				360		360
Non-contract				2,199		1,652
Fees to outside counsel in criminal cases ..				35,000		29,400
Fees to outside counsel in civil suits				500		500
Total ..			36,570	39,939	34,500	33,792
TOTAL, Legal Remembrancer, etc.			4,23,809	4,54,757	4,20,000	3,85,082
TOTAL, Law Officers { Voted ..			4,23,809	4,54,757	4,20,000	3,86,747
TOTAL, Law Officers { Non-voted ..			..	..	..	5,335

ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF ESTABLISHMENT—						
Clerks and servants (10—175)	7	7		4,298		4,328
Temporary clerk				360		360
TOTAL ..			3,818	4,658	4,300	4,688
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			4,800	4,800	4,800	4,800
3. CONTINGENCIES—						
Contract				550		550
Non-contract				198		138
TOTAL ..			980	748	900	688
TOTAL, ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE			9,598	10,206	10,000	10,176

CIVIL AND SESSIONS COURTS

A—DISTRICT AND SESSIONS JUDGES

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
District and Sessions Judges (1,425—1,850). Voted ..	8	8		3,00,000		2,70,000
(1,200—3,000) .. .. *Non-voted* ..	*23*	*23*		*4,00,000*		*4,00,000*
Officers for temporary courts .. Voted ..				24,000		12,000
Non-voted ..				*8,000*		*3,000*
Leave salary				..		..
TOTAL .. Voted ..			2,56, 288	3,24,000	2,60,000	2,82,000
Non-voted ..			*3,94,845*	*4,08,000*	*4,00,000*	*4,03,000*
2. PAY OF ESTABLISHMENT—						
Clerks andapprentices (18—260)	820	820		7,00,391		6,96,277
Servants (1—16)	544	544		59,100		59,076
Provision for temporary establishment				3,685		6,240
Leave salary, etc.				..		..
Provision for establishment of temporary courts ..				7,000		2,500
Lump provision for other temporary establishment ..				13,000		13,000
TOTAL ..			7,68,453	7,83,176	7,70,000	7,77,093
3. ALLOWANCES AND HONORARIA—						
Travelling allowances .. Voted ..				40,000		30,000
Non-voted ..				*8,000*		*8,000*
House rent and other allowances Voted ..				2,538		2,538
Non-voted ..				..		..
Cost of passages—Non-voted				*5,000*		*5,000*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Services (*Non-voted*) ..				*200*		*200*
TOTAL .. Voted ..			41,448	42,538	42,000	32,538
Non-voted ..			*15,054*	*13,200*	*15,000*	*13,200*
4. DIET TO WITNESSES AND ASSESSORS			1,60,186	1,50,000	1,36,000	1,50,000
5. CONTINGENCIES—						
Contract—Postage and telegram charges—Provincial				42,180		42,180
Contract—District				83,252		80,713
Tour charges				114		114
Pay of menials				14,541		14,541
Improvement of court compounds				19,950		19,986
Contingencies of probationary munsifs				..		..
6. NON-CONTRACT CONTINGENCIES—						
Purchase of typewriters				5,100		8,480
Purhase of books				6,254		6,042
Purchase of clothing				1,704		495
Office rent				5,000		6,000
Other charges				756		756
Contingencies of temporary courts ..				1,000		2,500
Purchase and repairs of cycles ..				752		700
Fees to examiner of questioned documents				5,000		4,000
TOTAL ..			1,84, 804	1,85,603	1,84,000	1,86,507
TOTAL, DISTRICT AND SESSIONS JUDGES Voted ..			14,11,179	14,85,317	13,92,000	14,28,138
Non-voted ..			*4,09,899*	*4,21,200*	*4,15,000*	*4,16,200*

CIVIL AND SESSIONS COURTS—(*continued*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
B—CIVIL JUDGES			Rs	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Civil and Sessions Judges (720—900)	50	50		6,00,000		6,00,000
Civil and Sessions Judges (*750—1,200*)— ..						
Non-voted	*4*	*4*		*35,600*		*38,800*
Leave salary				55,000		55,000
Provision for temporary courts.. Voted ..				82,000		35,000
Provision for temporary courts.. *Non-voted* ..				*25,000*		*21,500*
TOTAL .. Voted ..			7,67,722	7,37,000	7,32,000	6,90,000
TOTAL .. *Non-voted* ..			*45,683*	*60,600*	*58,000*	*60,300*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (18—160)	327	327		2,12,997		2,11,313
Servants (9—14)	150	150		18,882		18,882
Leave salary				20,000		20,000
Establishment for temporary courts				28,000		10,500
TOTAL ..			2,75,000	2,79,879	2,77,000	2,60,695
TOTAL, CIVIL JUDGES .. Voted ..			10,42,722	10,16,879	10,09,000	9,50,695
TOTAL, CIVIL JUDGES .. *Non-voted* ..			*45,683*	*60,600*	*58,000*	*60,300*
C—MUNSIFS						
1. PAY OF OFFICERS—						
Munsifs (250—680)	150	145		6,50,000		6,33,500
Officers for temporary courts				1,30,000		15,000
TOTAL ..			6,46,583	7,80,000	6,50,000	6,48,500
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (18—110)	734	728		4,16,000		4,05,000
Servants (7-8—13)	473	471		54,000		55,000
Honorary munsifs' clerks (20—45)	56	57		19,104		17,820
Honorary munsifs' servants (9—12)	23	25		2,718		2,898
Honorary munsifs' temporary establishment ..				1,600		1,600
Leave salary				..		..
Extra establishment for temporary courts ..				70,000		9,000
TOTAL ..			4,63,353	5,63,422	4,75,000	4,91,318
Lump deduction			..	..	..	15,500
TOTAL, MUNSIFS			11,09,936	13,43,422	11,25,000	11,24,318
D—PROCESS-SERVING CHARGES						
RENT SUITS—						
1. PAY OF ESTABLISHMENT—						
Kurk amins (35—50)	308	308		1,63,207		1,63,109
Servants (9—10-8)	1,770	1,770		2,02,878		2,02,878
Extra process-servers				7,000		6,500
Temporary establishment				27,500		26,000
Leave salary				..		..
TOTAL ..			4,02,600	4,00,585	4,03,000	3,98,487
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			3,932	4,000	3,800	4,000
3. CONTINGENCIES—						
Contract				505		505
Non-contract				1,774		1,769
TOTAL ..			2,317	2,279	2,200	2,274
TOTAL, PROCESS-SERVING CHARGES (RENT SUITS) ..			4,08,849	4,06,864	4,09,000	4,04,761
E—PROCESS-SERVING CHARGES						
JUDICIAL—						
1. PAY OF ESTABLISHMENT—						
Writers and runners (9—34)..	2,694	2,573		3,22,380		3,00,188
TOTAL ..			3,17,113	3,22,380	3,10,700	3,00,188

CIVIL AND SESSIONS COURTS—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			2,841	3,000	2,800	3,000
3. CONTINGENCIES—						
Contract				500		500
Non-contract				92		..
TOTAL ..			345	592	500	500
TOTAL, PROCESS-SERVING CHARGES—JUDICIAL ..			3,20,299	3,25,972	3,14,000	3,12,688
F.—RECORD ROOM OR COPY-MAKING CHARGES						
1. PAY OF ESTABLISHMENT—						
Clerks (22—60)	569	545		2,05,000		2,00,000
Servants (9—13)	16	16		2,028		2,046
Temporary establishment				7,000		7,000
Leave salary				..		..
TOTAL ..			1,85,756	2,14,028	2,00,800	2,09,046
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances and fees for copying			1,090	1,000	1,000	1,000
3. CONTINGENCIES—						
Contract			..	693		691
Fees for copying			..	1,010		1,095
TOTAL ..			1,657	1,703	2,200	1,786
TOTAL, RECORD ROOM CHARGES			1,88,503	2,16,731	2,04,000	2,11,832
TOTAL, CIVIL AND SESSIONS COURTS — Voted ..			44,81,488	47,95,185	45,53,000	44,32,432
TOTAL, CIVIL AND SESSIONS COURTS — *Non-voted* ..			*4,55,582*	*4,81,800*	*4,73,000*	*4,76,500*

COURTS OF SMALL CAUSES

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Small Cause Court Judges (640—850)	11	11		1,10,000		1,08,000
Leave salary				8,000		8,000
TOTAL ..			1,11,214	1,18,000	1,15,000	1,16,000
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (22—235)	96	97		61,080		61,701
Servants (10-8)	37	31		4,662		3,906
Leave salary				3,000		3,000
TOTAL ..			69,489	68,742	70,000	68,607
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			555	1,000	2,000	1,000
4. CONTINGENCIES—						
Contract—(Provincial) Postage and telegram charges				950		950
Contract—District				4,418		4,431
Pay of menials				720		720
Non-contract				75		258
TOTAL ..			5,106	6,163	6,000	6,359

COURTS OF SMALL CAUSES—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
5. PROCESS-SERVING ESTABLISHMENT—						
Bailiffs and nazirs (30—155)	13	12		14,346		13,007
Servants and process-servers (9—13)	44	44		5,466		5,466
TOTAL ..			19,480	19,812	19,500	18,473
6. RECORD ROOM ESTABLISHMENT—						
Clerks and servants (10-8—40)	14	14	4,704	4,872	5,000	5,010
TOTAL, COURTS OF SMALL CAUSES ..			2,10,548	2,18,589	2,17,500	2,15,449

CRIMINAL COURTS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
City Magistrate, Lucknow (650) { *Non-voted* ..	*1*	*1*		*8,000*		*8,600*
City Magistrate, Lucknow (650) { Voted ..	..			..		..
TOTAL .. { Voted ..			2,146	..	..	..
TOTAL .. { *Non-voted* ..			*6,623*	*8,000*	*8,000*	*8,600*
2. PAY OF ESTABLISHMENT, ALLOWANCES AND CONTINGENCIES—						
Clerks (35—100)	9	4 }	4,967	4,800 }	5,400 }	2,700
Temporary clerks (20—35)..		6 }		.. }		2,340
Travelling allowance .. { Voted ..			..	50	..	50
Travelling allowance .. { *Non-voted* ..			*53*	*150*	*100*	*150*
Rewards under Arms Act			5,095 }	3,500 }	5,000 }	5,000
Contract contingencies				114 }		114
Non-contract contingencies				138 }		125
TOTAL .. { Voted ..			10,062	8,602	10,400	10,329
TOTAL .. { *Non-voted* ..			*53*	*150*	*100*	*150*
TOTAL, CRIMINAL COURTS .. { Voted ..			12,208	8,602	10,400	10,329
TOTAL, CRIMINAL COURTS .. { *Non-voted* ..			*6,676*	*8,150*	*8,100*	*8,750*

CHARGES IN ENGLAND

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY SECRETARY OF STATE				
Other charges (Voted)	..	..	..	3,360
EXPENDITURE BY HIGH COMMISSIONER				
Leave salaries and deputation pay .. { Voted ..	..	..	..	..
Leave salaries and deputation pay .. { *Non-voted* ..	..	..	..	*1,14,200*
Sterling overseas pay .. .. { Voted ..	..	..	..	..
Sterling overseas pay .. .. { *Non-voted* ..	..	..	..	*56,000*
TOTAL .. { Voted ..	..	..	..	..
TOTAL .. { *Non-voted* ..	..	..	..	*1,70,200*
TOTAL, CHARGES IN ENGLAND { Voted ..	..	..	..	3,360
TOTAL, CHARGES IN ENGLAND { *Non-voted* ..	..	..	..	*1,70,200*

WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PETTY WORKS—				
B—Chief Court—		1,265		*2,100*
C.—Civil and Sessions Courts—				
(1) At disposal of High Court		35,000		13,000
(2) At disposal of Chief Court ..		3,500		6,000
TOTAL .. { Voted ..	43,766	39,765	39,000	19,000
TOTAL .. { *Non-voted* ..			..	*2,100*
2. MAINTENANCE AND REPAIRS—				
A.—High Court				*13,270*
B.—Chief Court		13,270		*2,600*
C.—Civil and Sessions Courts—		3,600		
(1) At the disposal of High Court ..		6,080		6,080
(2) At the disposal of Chief Court ..		3,573		2,000
(3) Civil and Sessions Courts		48,489		51,078
D.—Courts of Small Causes		752		752
E.—Criminal Courts		447		2,500
Water-tax on residential buildings ..		523		400
TOTAL .. { Voted ..	71,541	76,734	76,000	63,90[illegible]
TOTAL .. { *Non-voted* ..			..	*15,[illegible]*
TOTAL, WORKS { Voted ..	1,15,307	1,16,499	1,15,000	81,90[illegible]
TOTAL, WORKS { *Non-voted* ..	..	..	..	*17,[illegible]*

GRANT No. 11

JAILS

(HEAD OF ACCOUNT: 28—JAILS AND CONVICT SETTLEMENTS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of the JAIL DEPARTMENT and the reformation of CRIMINAL TRIBES

Voted: Rupees twenty-nine lakhs, eleven thousand, and eighty.

Non-voted: Rupees one lakh, seventy-seven thousand, six hundred and four.

II—SUB-HEADS under which this grant will be accounted for by the JAIL AND POLICE DEPARTMENTS:

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
JAILS					
A—SUPERINTENDENCE—					
1. Pay of officers ..	*Non-voted* ..	*32,869*	*30,904*	*32,000*	*31,459*
2. Pay of establishment ..	.. ..	38,318	31,208	39,000	37,388
3. Allowances and honoraria	Voted ..	2,622	1,850	2,500	1,850
	Non-voted ..	*2,833*	*2,500*	*3,200*	*2,500*
4. Contingencies ..	.. ..	6,413	6,047	6,800	6,047
TOTAL, A ..	Voted ..	47,353	39,105	48,300	45,285
	Non-voted ..	*35,702*	*33,404*	*35,200*	*33,959*
B—CENTRAL JAILS—					
1. Pay of officers ..	Voted ..	54,682	58,100	45,000	37,725
	Non-voted ..	*92,933*	*1,01,450*	*1,15,000*	*1,22,645*
2. Pay of establishment ..	.. ..	2,17,841	2,17,989	2,15,000	2,22,566
3. Allowances and honoraria	Voted ..	20,912	19,700	19,500	19,600
	Non-voted ..	*1,169*	*2,100*	*2,000*	*2,100*
4. Contingencies ..	.. ..	4,88,384	4,55,183	4,01,000	4,41,330
TOTAL, B ..	Voted ..	7,81,819	7,50,972	6,80,500	7,21,221
	Non-voted ..	*94,102*	*1,03,550*	*1,17,000*	*1,24,745*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
C—District Jails—					
1. Pay of officers ..	Voted ..	44,147	49,675	49,000	54,615
	Non-voted ..	*15,395*	*12,900*	*10,000*	*11,100*
2. Pay of establishment ..	..	6,57,601	6,72,738	6,60,000	6,65,769
3. Allowances and honoraria ..	..	55,869	56,500	53,000	51,500
4. Contingencies	..	6,69,363	6,86,109	6,45,000	6,53,999
5. *Deduct* recoveries	..	3,618	3,664	4,000	4,200
Total, C ..	Voted ..	14,23,362	14,61,358	14,03,000	14,21,683
	Non-voted ..	*15,395*	*12,900*	*10,000*	*11,100*
D—Juvenile Jail—					
1. Pay of establishment ..	..	17,959	18,402	20,000	18,784
2. Allowances and honoraria ..	..	962	1,045	1,200	1,215
3. Contingencies	..	9,402	10,524	9,800	8,754
Total, D	..	28,323	29,971	31,000	28,753
E—Lock-ups—					
1. Pay of officers	..		120	100	120
2. Pay of establishment ..	..	3,670	3,720	3,900	3,720
3. Allowances and honoraria ..	..	120	660	700	660
4. Contingencies	..	1,05,785	1,10,000	1,05,300	93,780
Total, E	..	1,09,575	1,14,500	1,10,000	98,281
F—Charges for Police Custody ..	..	28,454	33,000	28,000	29,000
G—Subsistence for prisoners on release from Jails	..	1,500	1,500	1,500	1,500
H—Charges for reformation of Criminal Tribes		1,31,015	1,32,549	1,25,500	1,31,552
TOTAL, Jails ..	Voted ..	25,51,401	25,62,955	24,27,800	24,77,274
	Non-voted ..	*1,45,199*	*1,49,854*	*1,62,200*	*1,69,804*
JAIL MANUFACTURES					
A—Central Jails	..	1,04,285	1,14,304	1,06,000	1,52,254
B—District Jails	..	1,65,273	1,85,485	1,73,000	1,81,432
C—Juvenile Jail	..	616	2,940	1,000	1,340
TOTAL, Jail Manufactures	..	2,70,174	3,02,729	2,80,000	3,35,026
Charges in England ..	Voted ..	..	..	..	1,920
	Non-voted ..	..	..	..	*7,800*
WORKS	..	86,511	1,03,860	1,00,000	96,860
GRAND TOTAL ..	Voted ..	29,08,086	29,69,544	28,07,800	29,11,080
	Non-voted ..	*1,45,199*	*1,49,854*	*1,62,200*	*1,77,604*

III—Details of the foregoing :—*See* pages 101 to 105.

JAILS

	Numbers, 1936–37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE						
1. Pay of officers— *Inspector General, Non-voted (2,300—2,500)* ..	*1*	*1*	*32,869*	*30,904*	*32,000*	*31,459*
2. Pay of establishment—						
Jail auditor (225—300)	1	1		2,880		3,060
Clerks and servants (10-8—300)	27	27		27,328		27,328
Temporary establishment				1,000		7,000
Total ..			38,318	31,208	39,000	37,388
3. Allowances and honoraria—						
Cost of passages (*Non-voted*)				..		..
Hill allowance				150		150
Travelling and other allowances { Voted ..				1,700		1,700
Travelling and other allowances { *Non-voted* ..				*2,500*		*2,500*
Total .. { Voted ..			2,622	1,850	2,500	1,850
Total .. { *Non-voted* ..			*2,833*	*2,500*	*3,200*	*2,500*
4. Contingencies—						
Contract				4,447		4,447
Pay of menials				546		546
Non-contract—						
Charges payable to other Governments ..				200		200
Other items				854		854
Total ..			6,413	6,047	6,800	6,047
TOTAL, Superintendence .. { Voted ..			47,353	39,105	48,300	45,285
TOTAL, Superintendence .. { *Non-voted* ..			*35,702*	*33,404*	*35,200*	*33,959*
B—CENTRAL JAILS						
1. Pay of officers—						
Superintendents .. { Voted ..	1	..		13,800		..
Superintendents .. { *Non-voted (1,250—1,650)* ..	*5*	*6*		*1,01,450*		*1,20,645*
Head jailors (350—400)	9	8		42,300		37,725
Leave salary .. { Voted ..				2,000		..
Leave salary .. { *Non-voted* ..				..		*2,000*
Total .. { Voted ..			54,682	58,100	45,000	37,725
Total .. { *Non-voted* ..			*92,933*	*1,01,450*	*1,15,000*	*1,22,645*
2. Pay of establishment—						
Jailors, deputy and assistant jailors (50—300) ..	27	38		54,704		59,930
Medical establishment (25—160)	18	18		17,791		17,320
Clerical, educational and mechanical establishments (25—100)	45	45		40,674		40,678
Warders' establishment (1—100)	425	425		1,03,878		1,03,696
Menial and other establishments (7-8—13) ..	8	8		942		942
Total ..			2,17,841	2,17,989	2,15,000	2,22,566
3. Allowances and honoraria—						
Cost of passage (*Non-voted*)				*600*		*600*
Travelling allowance .. { Voted ..				3,000		3,000
Travelling allowance .. { *Non-voted* ..				*1,500*		*1,500*
House rent and other allowances { Voted				2,000		2,000
House rent and other allowances { *Non-voted* ..				..		..
Charges for moving prisoners				14,500		14,500
Rewards for recapture and service				200		100
Total .. { Voted ..			20,912	19,700	19,500	19,600
Total .. { *Non-voted* ..			*1,169*	*2,100*	*2,000*	*2,100*
4. Contingencies—						
Contract			4,438	3,490	4,000	3,490
Non-contract			2,251	2,335	3,000	2,335
Dietary charges			3,51,591	3,30,000	2,80,000	3,20,000
Hospital charges			18,276	19,200	18,000	17,900
Clothing and bedding charges			44,203	45,000	43,000	45,000
Sanitation charges			17,569	18,610	18,000	18,000
Live-stock, tools and plant			20,587	6,510	6,000	5,105
Educational grant, including purchase of religious books			615	500	500	500
Miscellaneous			28,854	29,538	28,500	29,000
Total ..			4,88,384	4,55,183	4,01,000	4,41,330

JAILS—(*continued*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
TOTAL, CENTRAL JAILS .. Voted ..			7,81,819	7,50,972	6,80,500	7,21,221
TOTAL, CENTRAL JAILS .. *Non-voted* ..			*94,102*	*1,03,550*	*1,17,000*	*1,24,745*
C—DISTRICT JAILS						
1. PAY OF OFFICERS—						
Superintendents (250—500 plus special pay 250) ..	1	1		7,355		6,595
Superintendents' allowances .. Voted (50—150)	45	45		42,320		43,220
Superintendents' allowances .. *Non-voted* ..				*12,900*		*11,100*
Head Jailor (400)	..	1		..		4,800
Total .. Voted ..			44,147	49,675	49,000	54,615
Total .. *Non-voted* ..			*15,395*	*12,900*	*10,000*	*11,100*
2. PAY OF ESTABLISHMENT—						
Jailors, deputy and assistant jailors (50—300) ..	81	80		1,61,078		1,50,302
Medical establishment (5—200)	53	53		76,259		77,363
Clerical, educational and mechanical establishments (40—100)	96	95		93,648		96,760
Warders' establishment (1—100)	1,514	1,513		3,41,753		3,41,224
Menial and other establishments (10) ..		1				120
TOTAL ..			6,57,601	6,72,738	6,60,000	6,65,769
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				10,000		9,200
House rent and other allowances				8,000		8,000
Charges for moving prisoners				38,000		34,000
Rewards for recapture and services				500		300
TOTAL ..			55,869	56,500	53,000	51,500
4. CONTINGENCIES—						
Contract			10,642	9,489	10,000	9,429
Non-contract			4,641	4,120	5,000	3,429
Dietary charges			4,35,236	4,40,000	4,15,000	4,25,000
Hospital charges			54,274	54,000	53,000	51,895
Clothing and bedding charges			56,299	60,800	56,000	58,000
Sanitation charges			27,321	34,000	27,000	28,000
Live-stock, tools and plant			14,475	10,600	14,000	10,846
Educational grant, including purchase of religious books			1,064	1,400	1,000	1,200
Miscellaneous			61,793	69,200	60,000	62,000
Miscellaneous charges for storing permanganate of potash			3,618	2,500	4,000	4,200
TOTAL ..			6,69,363	6,86,109	6,45,000	6,53,999
5. *Deduct*—Recoveries from Public Health Department for the storage godown for permanganate of potash.			3,618	3,664	4,000	4,200
TOTAL, DISTRICT JAILS .. Voted ..			14,23,362	14,61,358	14,03,000	14,21,683
TOTAL, DISTRICT JAILS .. *Non-voted* ..			*15,395*	*12,900*	*10,000*	*11,100*
D—JUVENILE JAIL						
1. PAY OF ESTABLISHMENT—						
Jailors, deputy and assistant jailors (50—275) ..	3	3		5,220		4,425
Medical establishment (145)	1	1		1,670		1,723
Clerical, educational and mechanical establishments (25—84)	8	9		4,144		5,292
Warders' establishment (1—35)	27	27		7,368		7,344
TOTAL ..			17,959	18,402	20,000	18,784

JAILS—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				385		550
Charges for moving prisoners				400		400
House rent and other allowances				240		240
Rewards for recapture and services . ..				20		25
TOTAL ..			962	1,045	1,200	1,215
3. CONTINGENCIES—						
Contract			198	304	300	304
Non-contract			284	300	200	25
Dietary charges			5,497	6,275	5,900	5,025
Hospital charges			660	900	700	700
Clothing and bedding charges			848	600	800	600
Sanitation and other charges			1,865	2,045	1,800	2,000
Educational grant including purchase of religious books			50	100	100	100
TOTAL ..			9,402	10,524	9,800	8,754
TOTAL, JUVENILE JAIL ..			28,323	29,971	31,000	28,753
E—LOCK-UPS						
1. PAY OF OFFICERS—						
Special pay to Medical Officer (10)			..	120	100	120
2. PAY OF ESTABLISHMENT—						
Warders, menials and others (8—22)	17	17	3,670	3,720	3,900	3,720
3. ALLOWANCES AND HONORARIA—						
Medical officer's allowance			120	660	700	660
4. CONTINGENCIES—						
Dietary charges			97,292	1,00,000	97,000	84,180
Hospital charges			4,151	4,200	3,800	4,200
Clothing and bedding charges			2,564	3,000	2,500	2,800
Sanitation charges			635	900	700	900
Miscellaneous			1,143	1,900	1,300	1,700
TOTAL ..			1,05,785	1,10,000	1,05,300	93,780
TOTAL, LOCK-UPS ..			1,09,575	1,14,500	1,10,000	98,280
F—CHARGES FOR POLICE CUSTODY						
1. ALLOWANCES AND HONORARIA—						
Medical officer's allowance				..		..
2. CONTINGENCIES—						
Contract				33,000		29,000
TOTAL, CHARGES FOR POLICE CUSTODY ..			28,454	33,000	28,000	29,000
G—SUBSISTENCE FOR PRISONERS ON RELEASE FROM JAILS			1,500	1,500	1,500	1,500

JAILS—*(concluded)*

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
H—CHARGES FOR REFORMATION OF CRIMINAL TRIBES						
(1) UNDER THE SALVATION ARMY—						
Recurring charges—						
Existing settlements				36,908		36,428
Schools ..				6,170		6,170
Miscellaneous items				7,708		7,708
Non-recurring charges—						
Miscellaneous				..		..
TOTAL ..				50,786		50,306
Add—On account of excess expenditure in previous years				1,285		..
TOTAL (1) ..				52,071		50,306
(2) ARYANAGAR SETTLEMENT, LUCKNOW — Recurring ..				4,800		4,800
(2) ARYANAGAR SETTLEMENT, LUCKNOW — Non-recurring				..		..
TOTAL (2) ..				4,800		4,800
(3) KALYANPUR SETTLEMENT—						
Pay of establishment				9,042		9,060
Travelling and other allowances				2,650		2,650
Contingencies				3,236		3,236
Commercial operations				60,000		60,000
TOTAL (3) ..				74,928		74,946
(4) Grant for Crime Prevention				750		750
(5) Scholarships to Barwar pupils (Gonda) ..				..		750
TOTAL, REFORMATION OF CRIMINAL TRIBES			1,31,015	1,32,549	1,25,500	1,31,552
JAIL MANUFACTURES						
1. PAY OF ESTABLISHMENT—						
Clerical and mechanical establishment—Central Jails (12)	1	1	144	144	200	144
Clerical and mechanical establishment—District Jails (40—64)	2	2	960	960	1,000	960
TOTAL ..			1,104	1,104	1,200	1,104
2. CONTINGENCIES—						
Non-contract—						
Central Jails			7,920	8,160	8,100	9,110
District Jails			8,986	12,400	10,060	10,647
Juvenile Jail			245	440	500	340
Purchase of raw materials—						
Central Jails			96,221	1,06,000	97,700	1,43,000
District Jails			1,55,327	1,72,125	1,62,000	1,69,825
Juvenile Jail			371	2,500	500	1,000
TOTAL ..			2,69,070	3,01,625	2,78,800	3,33,922
TOTAL, JAIL MANUFACTURES ..			2,70,174	3,02,729	2,80,000	3,35,026

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
CHARGES IN ENGLAND					
EXPENDITURE BY SECRETARY OF STATE					
Other charges (Voted)—		..	..	..	1,920
EXPENDITURE BY HIGH COMMISSIONER					
Leave salaries and deputation pay	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*7,800*
Sterling overseas pay ..	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	..
TOTAL ..	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*7,800*
TOTAL, CHARGES IN ENGLAND	Voted ..	..	..	..	1,920
	Non-voted ..	..	..	..	*7,800*
WORKS					
A—SUPERINTENDENCE					
Petty works			24,438		24,438
Maintenance and repairs			548		548
Water-tax on residential buildings			14		14
B—CENTRAL JAILS					
Maintenance and repairs			22,000		17,000
C—DISTRICT JAILS					
Maintenance and repairs			47,000		45,000
E—LOCK-UPS					
Petty works			..		..
F—CHARGES FOR POLICE CUSTODY					
Maintenance and repairs			2,500		2,500
H—CHARGES FOR REFORMATION OF CRIMINAL TRIBES					
Kalyanpur Settlement—					
Petty works (under the Salvation Army)			7,360		5,000
Maintenance and repairs (Kalyanpur Settlement)					2,360
TOTAL, WORKS ..		86,511	1,03,860	1,00,000	96,860

GRANT No. 12

POLICE

HEAD OF ACCOUNT : 29—POLICE

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of the POLICE DEPARTMENT

Voted : Rupees one crore, fifty-three lakhs, eighty thousand, seven hundred and eighty-six.

Non-voted : Rupees thirteen lakhs, eighty thousand and fifty-eight.

II—SUB-HEADS under which this grant will be accounted for by the POLICE DEPARTMENT :

		Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
		Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE—					
1. Pay of officers ..	*Non-voted* ..	*1,62,853*	*1,32,606*	*1,52,000*	*1,34,939*
2. Pay of establishment ..	.. ..	88,418	88,383	88,500	88,218
TOKEN REDUCTION MADE BY COUNCIL	..		—1		
3. Allowances and honoraria ..	Voted ..	7,878	8,770	8,500	7,842
	Non-voted ..	*16,815*	*21,810*	*18,000*	*14,780*
4. Contingencies	.. .. ..	18,578	24,196	22,000	25,822
TOTAL, A ..	Voted ..	1,14,874	1,21,348	1,19,000	1,21,882
	Non-voted ..	*1,79,668*	*1,54,416*	*1,70,000*	*1,49,719*
B—CRIMINAL INVESTIGATION DEPARTMENT—					
1. Pay of officers ..	Voted ..	35,495	35,911	36,000	37,269
	Non-voted ..	*76,864*	*65,058*	*85,000*	*67,432*
2. Pay of establishment	.. ..	1,82,228	1,68,312	1,75,000	1,64,974
3. Allowances and honoraria ..	Voted ..	38,621	34,369	35,000	30,561
	Non-voted ..	*8,190*	*9,640*	*9,000*	*6,293*
4. Contingencies ..	.. ..	41,118	36,095	40,000	35,963
TOTAL, B ..	Voted ..	2,97,462	2,74,687	2,86,000	2,68,767
	Non-voted ..	*85,054*	*74,698*	*94,000*	*73,725*
C—DISTRICT EXECUTIVE FORCE—					
(a) DISTRICT POLICE					
1. Pay of officers	Voted ..	2,71,978	2,85,568	2,68,000	2,73,392
	Non-voted ..	*6,66,681*	*6,81,000*	*6,75,000*	*6,81,000*
2. Pay of establishment	.. ..	96,33,463	*97,11,854	96,08,000	96,01,503
3. Allowances and honoraria ..	Voted ..	13,76,721	13,86,298	13,70,000	12,71,575
	Non-voted ..	*90,769*	*1,18,200*	*1,16,000*	*1,05,994*
4. Rewards	.. ..	88,772	1,02,500	1,00,000	1,07,500
5. Contingencies ..	.. ..	10,58,551	12,14,298	11,65,000	12,73,863
6. *Deduct*—Recovery from General Police Fund		50,000	..	..	..
TOTAL, DISTRICT POLICE ..	Voted ..	1,23,79,485	1,27,00,518	1,25,11,000	1,25,27,833
	Non-voted ..	*7,57,450*	*7,99,200*	*7,91,000*	*7,86,994*

*The original provision of Rs. 50,000 for "Establishment for the registration of motor vehicles" has been reduced by Council to Rs. 40,000.

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(b) Hospital charges				
1. Pay of establishment	74,668	71,824	75,000	71,766
2. Allowances and honoraria	397	400	400	400
3. Contingencies	25,192	31,800	29,600	31,800
TOTAL, Hospital charges ..	1,00,257	1,04,024	1,05,000	1,03,966
TOTAL, C .. Voted ..	1,24,79,742	1,28,04,542	1,26,16,000	1,26,31,799
TOTAL, C .. *Non-voted* ..	*7,57,450*	*7,99,200*	*7,91,000*	*7,86,994*
D—POLICE TRAINING SCHOOL—				
1. Pay of officers .. Voted ..	5,964	5,606	5,600	5,846
1. Pay of officers .. *Non-voted* ..	*18,140*	*18,600*	*22,300*	*15,000*
2. Pay of establishment	43,106	41,873	42,000	43,361
3. Allowances and honoraria Voted ..	13,220	18,787	13,500	18,642
3. Allowances and honoraria *Non-voted* ..	*2,424*	*7,110*	*6,000*	*3,700*
4. Contingencies	22,290	21,993	22,600	21,817
TOTAL, D .. Voted ..	84,580	88,259	83,700	89,666
TOTAL, D .. *Non-voted* ..	*20,564*	*25,710*	*28,300*	*18,700*
E—VILLAGE POLICE—				
1. Pay of establishment	14,79,473	14,71,572	14,75,000	14,76,982
2. Allowances and honoraria	67,233	76,300	72,000	73,300
3. Contingencies	1,00,488	1,21,311	90,000	1,05,000
TOTAL, E ..	16,47,194	16,69,183	16,37,000	16,55,282
F—RAILWAY POLICE—				
1. Pay of officers .. Voted ..	28,023	27,814	31,000	29,310
1. Pay of officers .. *Non-voted* ..	*22,872*	*23,400*	*21,000*	*19,800*
2. Pay of establishment	69,863	68,108	69,000	70,533
3. Allowances and honoraria Voted ..	7,414	7,562	6,500	7,062
3. Allowances and honoraria *Non-voted* ..	*989*	*1,100*	*500*	*1,200*
4. Contingencies	86,760	90,295	86,000	90,547
TOTAL, F Voted ..	1,92,060	1,93,779	1,92,500	1,97,452
TOTAL, F *Non-voted* ..	*23,861*	*24,500*	*21,500*	*21,000*
G—MISCELLANEOUS	2,488	9,326	9,000	8,748
H—TRANSFER TO THE GENERAL POLICE FUND	..	..	..	1,33,270
I—CHARGES IN ENGLAND .. Voted ..	..	..	..	6,760
I—CHARGES IN ENGLAND .. *Non-voted* ..	..	..	..	*3,29,920*
J—WORKS—				
1. Petty works	1,03,233	81,000	80,000	76,946
2. Maintenance and repairs	2,45,539	2,98,701	2,90,500	3,28,716
3. Other charges	1,370	1,500	1,500	1,500
TOTAL, J	3,50,142	3,81,201	3,72,000	4,07,162
Lump deduction		..		1,40,000
GRAND TOTAL Voted ..	1,51,68,542	1,55,42,325	1,53,15,200	1,53,80,788 [partly cut off]
GRAND TOTAL *Non-voted* ..	*10,66,597*	*10,78,524*	*11,04,800*	*13,80,053* [partly cut off]

III—Details of the foregoing: See pages 109 to 114

A—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Inspector General (2,500—3,000), Non-voted ..	*1*	*1*		*31,063*		*32,563*
Deputy Inspectors General (1,950—2,150), Non-voted ..	*3*	*3*		*74,113*		*74,676*
Assistant to Inspector General (900—1,100), Non-voted	*2*	*2*		*27,430*		*27,700*
TOTAL, *Non-voted* ..			*1,62,853*	*1,32,606*	*1,52,000*	*1,34,939*
2. PAY OF ESTABLISHMENT—						
Clerks (30—500)	62	62		77,259		77,161
Constabulary and servants (13—35)	31	31		7,124		7,057
Leave salary				4,000		4,000
TOKEN REDUCTION MADE BY COUNCIL ..				—1		..
TOTAL ..			88,418	88,382	88,500	88,218
3. ALLOWANCES AND HONORARIA—						
Cost of passages—Non-voted				*8,310*		*1,680*
Travelling and other allowances except house-rent. — Voted ..				8,770		7,842
Travelling and other allowances except house-rent. — *Non-voted* ..				*13,000*		*11,000*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Non-voted*)				*500*		*500*
Allowances for purchase of uniforms, horses and saddlery to gazetted officers—*Non-voted* ..				..		*1,600*
TOTAL .. Voted ..			7,878	8,770	8,500	7,842
TOTAL .. *Non-voted* ..			*16,815*	*21,810*	*18,000*	*14,780*
4. CONTINGENCIES—						
Contract				15,486		15,486
Pay of menials				960		960
Tour charges				2,500		2,500
Non-contract				5,250		6,876
TOTAL ..			18,578	24,196	22,000	25,822
TOTAL—SUPERINTENDENCE .. Voted ..			1,14,874	1,21,348	1,19,000	1,21,882
TOTAL—SUPERINTENDENCE .. *Non-voted* ..			*1,79,668*	*1,54,416*	*1,70,000*	*1,49,719*

B—CRIMINAL INVESTIGATION DEPARTMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Deputy Inspector General (2,000) Non-voted ..	*1*	*1*		*24,000*		*24,400*
Assistant to Deputy Inspector General (850—1,450), Non-voted	*3*	*3*		*41,058*		*43,032*
Deputy Superintendents (340—520)	6	6		35,911		37,269
TOTAL Voted ..			35,495	35,911	36,000	37,269
TOTAL *Non-voted* ..			*76,864*	*65,058*	*85,000*	*67,432*
2. PAY OF ESTABLISHMENT—						
Executive subordinates (70—300)	47	45		1,25,400		1,21,320
Constabulary (14—30)	12	13		3,684		4,140
Clerks (35—225)	28	28		34,556		34,842
Servants (10-8—19)	27	27		3,672		3,672
Leave salary				1,000		1,000
TOTAL ..			1,82,228	1,68,312	1,75,000	1,64,974
3. ALLOWANCES AND HONORARIA—						
Cost of passages—Non-voted				*5,040*		*1,293*
Travelling allowance .. Voted ..				29,000		25,000
Travelling allowance .. *Non-voted* ..				*4,500*		*4,500*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Non-voted*)				*100*		*100*
Other allowances except house rent				3,099		3,291
Rewards				2,000		2,000
Allowances for purchase of uniforms, horses and saddlery to gazetted officers—*Non-voted* ..				..		*100*
Payments to holders of Indian and King's Police Medal and Bar				270		270
TOTAL .. Voted ..			38,621	34,369	35,000	30,561
TOTAL .. *Non-voted* ..			*8,190*	*9,640*	*9,000*	*6,293*

B—CRIMINAL INVESTIGATION DEPARTMENT—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				6,019		6,019
Pay of menials				234		234
Non-contract				13,842		13,710
Secret service money				16,000		16,000
TOTAL ..			41,118	36,095	40,000	35,963
TOTAL, CRIMINAL INVESTIGATION DEPARTMENT. Voted ..			2,97,462	2,74,687	2,86,000	2,68,767
TOTAL, CRIMINAL INVESTIGATION DEPARTMENT. *Non-voted* ..			*85,054*	*74,698*	*94,000*	*73,724*

C—DISTRICT EXECUTIVE FORCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(*a*) DISTRICT POLICE—						
1. PAY OF OFFICERS—						
Superintendents and Assistant Superintendents .. (*Non-voted*) (*350—1,450*) ..	*87*	*88*		*6,81,000*		*6,81,000*
Deputy Superintendents (Voted) (280—850) ..	53	50		2,85,568		2,73,392
TOTAL Voted ..			2,71,978	2,85,568	2,68,000	2,73,392
TOTAL *Non-voted* ..			*6,66,681*	*6,81,000*	*6,75,000*	*6,81,000*
2. PAY OF ESTABLISHMENT—						
Executive subordinates (70—300)	2,192	2,192		27,40,720		27,13,300
Mounted police (14—80)	270	270		64,670		64,620
Constabulary (13—35)	30,953	30,953		64,59,000		64,20,000
Clerks and teachers (10—150)	498	498		3,27,100		3,26,226
Clerks and teachers	..	1		..		861
Establishment for the registration of motor vehicles				*40,000		..
Motor drivers and servants (10-8—70)	425	425		68,364		68,496
Leave salary				12,000		8,000
TOTAL ..			96,33,463	97,11,854	96,08,000	96,01,503
3. ALLOWANCES AND HONORARIA—						
Cost of passages—Non-voted				*45,000*		*32,394*
Travelling allowance .. Voted ..				9,60,000		8,60,070
Travelling allowance .. *Non-voted* ..				*59,000*		*50,000*
Other allowances, except house-rent				3,92,000		3,77,100
Other allowances—*Non-voted*..				*11,700*		*11,700*
Diet and travelling allowances to witnesses and other miscellaneous charges				13,000		12,000
Allowances for purchase of uniforms, horses and saddlery to gazetted officers				9,350		8,800
Ditto—Non-voted..				*2,000*		*11,400*
Compensations				200		200
Fees to head constables for tracing and extracting of entries from registers of births and deaths ..				50		50
Allowances to complainants for feeding and transport expenses of cattle in cattle theft cases ..				100		200
Commission on collection and sale of waste paper ..				..		..
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Service—*Non-voted*				*500*		*500*
Allowances to sowars for riding lessons given to outsiders				100		100
Payments to holders of Indian and King's Police Medals and Bar				11,498		13,055
TOTAL Voted ..			13,76,721	13,86,298	13,70,000	12,71,575
TOTAL *Non-voted* ..			*90,769*	*1,18,200*	*1,16,000*	*1,05,594*
4. REWARDS			88,772	1,02,500	1,00,000	1,07,500
5. CONTINGENCIES—						
Contract				1,55,981		1,50,269
Pay of menials				58,529		58,510
Pay of menials				..		216
Tour charges				24,811		24,811
Non-contract				1,20,557		1,34,275
Scavenging charges				1,999		1,979
Purchase of uniforms and accoutrements ..				3,94,000		3,60,000
Railway fare and carriage of escorts				1,25,000		1,15,000
Lodging charges				1,30,970		1,26,970
Enlistment charges				29,000		25,000
Arms, ammunition, component parts, etc. ..				1,12,531		1,97,313
Purchase of remounts				9,670		9,670
Purchase and running charges of lorries.. ..				35,000		45,000
Shells and stretchers				12,000		11,000
Payments to holders of Indian and King's Police Medals and Bar				4,000		4,000
Stores from England				200		200
Stores in India				..		..
Customs duty				50		50
TOTAL ..			10,58,551	12,14,298	11,65,000	12,73,983

* The original provision of Rs. 50,000 has been reduced by Council to Rs.40,000.

C—DISTRICT EXECUTIVE FORCE—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
6. *Deduct*—Recovery from General Police Fund ..			50,000	..	..	..
TOTAL, (*a*) DISTRICT POLICE .. Voted ..			1,23,79,485	1,27,00,518	1,25,11,000	1,25,27,833
TOTAL, (*a*) DISTRICT POLICE .. *Non-voted* ..			*7,57,450*	*7,99,200*	*7,91,000*	*7,86,994*
(*b*) HOSPITAL CHARGES—						
1. PAY OF ESTABLISHMENT—						
Medical officers, compounders and servants (10-8—200) ..	158	158	74,668	71,824	75,000	71,766
2. ALLOWANCES AND HONORARIA—						
Hill and fuel allowance ..			397	400	400	400
3. CONTINGENCIES—						
Contract ..				3,700		3,700
Hospital requisites ..				20,000		20,000
Clothing ..				7,000		7,000
Cost of special treatment in particular forms of ailments ..				1,000		1,000
Treatment and dieting charges of police officers and constables admitted to police hospitals of a province other than that in which they are serving.				100		100
TOTAL ..			25,192	31,800	29,600	31,800
TOTAL, (*b*) HOSPITAL CHARGES ..			1,00,257	1,04,024	1,05,000	1,03,966
TOTAL, DISTRICT EXECUTIVE FORCE Voted ..			1,24,79,742	1,28,04,542	1,26,16,000	1,26,31,799
TOTAL, DISTRICT EXECUTIVE FORCE *Non-voted* ..			*7,57,450*	*7,99,200*	*7,91,000*	*7,86,994*

D—POLICE TRAINING SCHOOL

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. Pay of officers—						
Principal (1,150 + 100), (Non-voted)	*1*	*1*		*18,600*		*15,000*
Assistant Principal, (480) (Voted)	1	1		5,606		5,846
TOTAL .. Voted ..			5,964	5,606	5,600	5,846
TOTAL .. *Non-voted* ..			*18,140*	*18,600*	*22,300*	*15,000*
2. Pay of establishment—						
Professors and instructors (13—300)	32	32		32,903		35,115
Medical officers, compounders and servants (20—30)	2	2		1,200		1,200
Clerks (35—80 + 22/8)	3	3		2,940		2,216
Servants (9—35)	28	28		4,230		4,230
Leave salary				600		600
TOTAL ..			43,106	41,873	42,000	43,361
3. Allowances and honoraria—						
Travelling allowance .. Voted ..				5,265		4,500
Travelling allowance .. *Non-voted* ..				*550*		*500*
Other allowances except house-rent, including prizes				11,922		13,342
Allowances for purchase of uniforms, horses and saddlery to gazetted officers				1,600		800
Ditto .. *Non-voted* ..				*3,200*		*3,200*
Cost of passages .. *Non-voted* ..				*3,360*		..
TOTAL .. Voted ..			13,220	18,787	13,500	18,642
TOTAL .. *Non-voted* ..			*2,424*	*7,110*	*6,000*	*3,700*
4. Contingencies—						
Contract				16,737		16,557
Pay of menials				822		822
Tour charges				..		..
Non-contract				2,684		2,688
Purchase of remounts				1,500		1,500
Hospital requisites				250		250
TOTAL ..			22,290	21,993	22,600	21,817
TOTAL, POLICE TRAINING SCHOOL Voted ..			84,580	88,259	83,700	89,666
TOTAL, POLICE TRAINING SCHOOL *Non-voted* ..			*20,564*	*25,710*	*28,300*	*18,700*

E—VILLAGE POLICE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget, estimate 1937-38
			Rs.	Rs.	Rs.	Rs.
PAY OF ESTABLISHMENT—						
Chaukidars (3 to 5 each)	40,437	40,437	14,79,473	14,71,572	14,75,000	14,76,982
ALLOWANCES AND HONORARIA—						
Rewards to chaukidars				65,000		62,000
Good conduct allowances				11,300		11,300
TOTAL ..			67,233	76,300	72,000	73,300
CONTINGENCIES—						
Uniforms			1,00,488	1,21,311	90,000	1,05,000
TOTAL, VILLAGE POLICE ..			16,47,194	16,69,183	16,37,000	16,55,282

F—RAILWAY POLICE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget, estimate 1937-38
1. PAY OF OFFICERS—						
Assistant to Inspector General (1,450), Non-voted ..	*1*	*1*		*23,400*		*19,800*
Superintendents of Police, *Non-voted*	..			..		..
Deputy Superintendents (310—660)	5	5		27,814		29,310
TOTAL .. Voted ..			28,023	27,814	31,000	29,310
TOTAL .. *Non-voted* ..			*22,872*	*23,400*	*21,000*	*19,800*
2. PAY OF ESTABLISHMENT—						
Executive subordinates (180—220)	4	4		12,000		11,520
Constabulary (14—19)	..	..		11,000		14,000
Clerks and servants (10-8—288)	74	73		42,108		42,013
Leave salary				3,000		3,000
TOTAL ..			69,863	68,108	69,000	70,533
3. ALLOWANCES AND HONORARIA—						
Cost of passages .. .. *Non-voted* ..				..		..
Travelling allowance .. Voted ..				5,500		5,000
Travelling allowance .. *Non-voted* ..				*1,000*		*700*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Service (*Non-voted*)				*100*		*100*
Other allowances except house-rent				912		912
Rewards				1,000		1,000
Payments to holders of Indian and King's Police Medals and Bar				..		..
Other allowances				150		150
Allowances for purchase of uniforms, horses and saddlery to gazetted officers—*Non-voted* ..				..		*400*
TOTAL .. Voted ..			7,414	7,562	6,500	7,062
TOTAL .. *Non-voted* ..			*989*	*1,100*	*500*	*1,200*
4. CONTINGENCIES—						
Contract				13,300		13,300
Non-contract				76,795		76,047
Overhauling and maintenance charges of saloons ..				200		1,200
TOTAL ..			86,760	90,295	86,000	90,547
TOTAL, RAILWAY POLICE .. Voted ..			1,92,060	1,93,779	1,92,500	1,97,452
TOTAL, RAILWAY POLICE .. *Non-voted* ..			*23,861*	*24,500*	*21,500*	*21,000*

G—MISCELLANEOUS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
Charges in connexion with stage carriages ..				466		486
Contribution to district boards and local institutions for post-mortem and other medico-legal work ..				2,160		2,100
Fees for medico-legal work				500		100
Sports fund charges				6,200		6,000
TOTAL ..			2,488	9,326	9,000	8,746

I—CHARGES IN ENGLAND

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY SECRETARY OF STATE—						
Other charges (*Non-voted*)			..	..	..	*800*
EXPENDITURE BY HIGH COMMISSIONER—						
Leave salaries and deputation pay — Voted ..			..	..	..	6,760
Leave salaries and deputation pay — *Non-voted* ..			..	..	..	*1,60,000*
Sterling overseas pay .. — Voted ..			..	..	..	..
Sterling overseas pay .. — *Non-voted* ..			..	..	..	*1,68,000*
OTHER CHARGES—						
Expenses of recruitment (*Non-voted*)			..	..	..	*1,120*
TOTAL — Voted ..			..	..	..	6,760
TOTAL — *Non-voted* ..			..	..	..	*3,29,120*
TOTAL, CHARGES IN ENGLAND — Voted ..			..	..	..	6,760
TOTAL, CHARGES IN ENGLAND — *Non-voted* ..			..	..	..	*3,29,920*

J—WORKS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PETTY WORKS—						
District Executive force				81,000		76,946
Regrant of lapses				25,000		25,000
Deduct—Probable lapses				25,000		25,000
TOTAL ..			1,03,233	81,000	80,000	76,946
2. MAINTENANCE AND REPAIRS—						
Superintendence				999		999
Criminal Investigation Department				1,126		1,126
District Executive Force				2,90,313		(*a*)3,20,343
Police Training School				5,260		5,260
Railway Police				883		868
Water-tax on residential buildings				120		120
TOTAL ..			2,45,539	2,98,701	2,90,500	3,28,716
3. OTHER CHARGES—						
Pay of establishment (125) .. .			1,370	1,500	1,500	1,500
TOTAL, WORKS			3,50,142	3,81,201	3,72,000	4,07,162

(*a*) Includes Rs.55,343 for rates and taxes.

GRANT No. 13

SCIENTIFIC DEPARTMENTS

(HEAD OF ACCOUNT: 36—SCIENTIFIC DEPARTMENTS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the ADMINISTRATION OF MUSEUMS

Voted: Rupees twenty-six thousand and six hundred.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF EDUCATION:

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate 1937-38
		Rs.	Rs.	Rs.	Rs.
A—MUSEUMS—					
1. Pay of officers		5,975	5,450	6,000	5,450
2. Pay of establishment		7,472	8,221	8,000	8,191
3. Allowances and honoraria	Voted	1,064	1,500	1,300	1,680
	Non-voted	..	..	*360*	...
4. Contingencies		10,895	7,700	9,040	9,058
TOTAL, A	Voted	25,406	22,871	24,340	24,379
	Non-voted	..	..	*360*	...
B—WORKS		1,272	1.500	1,300	2,221
GRAND TOTAL	Voted	26,678	24,371	25,640	26,600
	Non-voted	..	..	*360*	..

III—DETAILS of the foregoing: *See* page 116.

A—MUSEUMS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Curator (300—500)	1	1	5,975	5,450	6,000	5,450
2. PAY OF ESTABLISHMENT—						
Curator (150—250)	1	1		1,893		2,013
Clerks (40—75)	5	5		3,780		3,630
Servants (10-8—20)	15	15		2,448		2,448
Leave salary				100		100
TOTAL ..			7,472	8,221	8,000	8,191
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. { Voted ..			1,064	1,500	1,300	1,680
Travelling allowance .. { *Non-voted* ..			..	..	*360*	..
4. CONTINGENCIES—						
Non-contract				5,500		6,358
Acquisition and preservation of specimens ..				800		1,200
Ethnographic collection				200		300
Library and other charges				1,200		1,200
TOTAL ..			10,895	7,700	9,040	9,058
TOTAL, A—MUSEUMS { Voted ..			25,406	22,871	24,340	24,379
TOTAL, A—MUSEUMS { *Non-voted* ..			..		*360*	..

B—WORKS

Maintenance and repairs		..	1,272	1,500	1,300	1,500
8—MAINTENANCE AND REPAIRS (LIGHTNING CONDUCTOR—MUTTRA MUSEUM) ..			..	..	..	731

GRANT No. 14

EDUCATION

(HEAD OF ACCOUNT: 37 - EDUCATION)

I.-ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on the DEPARTMENT OF EDUCATION

Voted: Rupees two crores, five lakhs, twenty-four thousand, six hundred and twenty-six

Non-voted: Rupees two lakhs, twenty-eight thousand, four hundred and eighty-two.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF EDUCATION:

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
UNIVERSITY EDUCATION					
A—GRANTS TO THE UNIVERSITIES OF—					
1. Allahabad	..	7,27,769	7,98,489	7,98,500	7,71,000
2. Lucknow..	..	8,52,998	8,76,934	8,77,000	8,76,934
3. Agra	..	49,973	38,700	38,700	38,700
TOTAL, A	..	16,30,740	17,14,123	17,14,200	16,86,634
B—GOVERNMENT ARTS COLLEGES—					
1. Pay of officers ..	Voted ..	22,281	19,504	19,500	19,804
	Non-voted ..	*203*	..	..	..
2. Pay of establishment ..	..	40,436	41,592	40,600	42,233
3. Allowances and honoraria.. ..	..	49	100	300	100
4. Contingencies	..	3,092	3,363	3,400	3,383
TOTAL, B..	Voted ..	65,858	64,559	63,800	65,520
	Non-voted ..	*203*	..	..	..
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES ..	Men ..	5,27,977	5,37,438	5,37,400	5,46,175
	Women ..	28,674	28,674	28,600	28,318
TOTAL, C	..	5,56,651	5,66,112	5,66,000	5,74,493
D—GOVERNMENT PROFESSIONAL COLLEGES—					
(a) *Civil Engineering College, Roorkee*—					
(i) College Department—					
1. Pay of officers ..	Voted ..	93,009	95,255	95,500	1,01,226
	Non-voted ..	*41,978*	*55,692*	*43,000*	*68,550*
2. Pay of establishment	..	37,990	40,199	40,000	41,243
3. Allowances and honoraria	Voted ..	1,891	3,180	3,500	10,000
	Non-voted ..	*570*	*500*	*500*	*500*
4. Grants-in-aid	..	224	..	..	..
5. Contingencies	..	64,829	72,643	72,500	70,562
TOTAL, COLLEGE DEPARTMENT.	Voted ..	1,97,719	2,11,277	2,11,500	2,23,031
	Non-voted ..	*42,772*	*56,192*	*43,500*	*69,050*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-[illegible]
		Rs.	Rs.	Rs.	Rs.
(ii) *Deduct*—Contribution from other Governments for training students		76,367	61,605	75,000	98,674
TOTAL, ROORKEE COLLEGE.	Voted ..	1,21,352	1,49,672	1,36,500	1,24,357
	Non-voted ..	*42,772*	*56,192*	*43,500*	*69,050*
(b) *Training Colleges*—					
1. Pay of officers ..	Voted ..	1,07,434	1,02,236	1,05,000	86,691
	Non-voted ..	*18,673*	*19,370*	*19,400*	*6,708*
2. Pay of establishment		15,269	47,025	21,600	60,210
3. Allowances and honoraria	Voted ..	1,433	1,000	2,000	1,000
	Non-voted ..	*1,089*	*100*	*100*	*1,300*
4. Contingencies		30,843	12,361	32,900	11,971
TOTAL, TRAINING COLLEGES.	Voted ..	1,54,979	1,62,622	1,61,500	1,59,872
	Non-voted ..	*19,762*	*19,470*	*19,500*	*8,008*
TOTAL, D ..	Voted ..	2,76,331	3,12,294	2,98,000	2,84,229
	Non-voted ..	*62,534*	*75,662*	*63,000*	*77,058*

SECONDARY EDUCATION

A—GOVERNMENT INTERMEDIATE COLLEGES AND HIGH SCHOOLS—

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-[illegible]
(a) *Male education*—					
1. Pay of officers ..	Voted ..	3,12,261	3,00,380	3,20,000	3,08,980
	Non-voted ..	*13,818*	*15,636*	*15,600*	*9,486*
2. Pay of establishment		24,17,896	25,05,620	24,80,000	24,77,000
3. Allowances and honoraria		28,754	31,358	29,000	29,358
4. Contingencies		1,40,126	1,54,512	1,43,400	1,50,000
TOTAL (MALE EDUCATION).	Voted ..	28,99,037	29,91,870	29,72,400	29,65,338
	Non-voted ..	*13,818*	*15,636*	*15,600*	*9,486*
(b) *Female education*—					
1. Pay of officers		3,420	3,600	3,600	3,780
2. Pay of establishment		15,076	21,289	20,000	22,593
3. Allowances and honoraria		539	656	600	656
4. Contingencies		9,274	9,749	9,800	9,749
TOTAL (FEMALE EDUCATION).		28,309	35,294	34,000	36,778
TOTAL, A ..	Voted ..	29,27,346	30,27,164	30,06,400	30,02,116
	Non-voted ..	*13,818*	*15,636*	*15,600*	*9,486*
B—GRANTS TO SECONDARY SCHOOLS	Boys ..	24,99,095	25,11,475	24,52,000	25,36,35[illegible]
	Girls ..	9,40,237	9,64,953	9,60,000	10,23,73[illegible]
TOTAL, B ..		34,39,332	34,76,428	34,12,000	35,60,08[illegible]

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
PRIMARY EDUCATION					
A—GOVERNMENT SCHOOLS (GIRLS)—					
1. Pay of establishment ..	.. ..	2,36,393	2,27,787	2,40,000	2,34,707
2. Allowances and honoraria	.. ..	5,465	5,000	5,500	4,700
3. Contingencies ..	.. ..	1,26,562	1,29,571	1,29,500	1,35,927
TOTAL, A	..	3,68,420	3,62,358	3,75,000	3,75,334
B—GRANTS TO NON-GOVERNMENT SCHOOLS AND LOCAL BODIES ..	Boys ..	75,40,322	79,25,778	75,25,000	75,65,846
	Girls ..	2,22,787	76,992	3,05,000	3,42,893
TOTAL, B	..	77,63,109	80,02,770	78,30,000	79,08,739
SPECIAL EDUCATION					
A—GOVERNMENT SPECIAL SCHOOLS—					
(a) Training Schools (Boys)—					
1. Pay of officers ..	Voted ..	35,87	45,180	35,000	38,238
	Non-voted ..	*8,808*	..	*600*	..
2. Pay of establishment ..	.. ..	2,38,583	2,35,000	2,45,000	2,45,758
3. Allowances and honoraria	Voted ..	6,761	5,340	5,000	4,240
	Non-voted ..	*649*	..	*100*	..
4. Contingencies ..	.. ..	37,275	46,862	35,300	32,527
TOTAL, TRAINING SCHOOLS (BOYS)	Voted ..	3,18,495	3,32,382	3,20,300	3,20,763
	Non-voted ..	*9,457*	..	*700*	..
(b) Training Schools (Girls)—					
1. Pay of officers ..	.. ..	3,060	3,253	3,200	3,433
2. Pay of establishment ..	.. ..	90,790	92,561	95,000	90,718
3. Allowances and honoraria	.. ..	5,520	6,124	5,200	6,124
4. Contingencies ..	.. ..	33,786	32,732	31,600	33,232
TOTAL, TRAINING SCHOOLS (GIRLS)	.. ..	1,33,156	1,34,670	1,35,000	1,33,507
(c) Reformatory School—					
1. Pay of officers ..	.. ..	2,763	2,984	3,200	3,090
2. Pay of establishment ..	.. ..	24,200	23,123	22,300	22,391
3. Allowances and honoraria	.. ..	1,222	1,800	1,500	1,700
4. Contingencies ..	.. ..	13,292	16,459	15,000	16,459
TOTAL, REFORMATORY SCHOOL ..	..	41,477	44,366	42,000	43,640
TOTAL, A	Voted ..	4,93,128	5,11,418	4,97,300	4,97,910
	Non-voted ..	*9,457*	..	*700*	..
B—GRANTS TO NON-GOVERNMENT SCHOOLS	Boys ..	1,11,928	1,15,620	1,12,000	1,21,152
	Girls ..	48,689	54,486	52,000	54,414
TOTAL, B	..	1,60,617	1,70,106	1,64,000	1,75,566

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
GENERAL CHARGES					
—DIRECTION—					
1. Pay of officers	*Voted*	33,772	31,604	35,000	32,394
	Non-voted	*68,676*	*69,904*	*68,000*	*66,718*
2. Pay of establishment	..	1,49,021	1,43,640	1,44,000	1,44,082
3. Allowances and honoraria	*Voted*	11,792	13,982	12,000	12,002
	Non-voted	*3,933*	*3,998*	*4,500*	*4,500*
4. Contingencies	..	13,060	11,745	13,500	12,571
TOTAL, A	*Voted*	2,07,645	2,00,971	2,04,500	2,01,049
	Non-voted	*72,609*	*73,902*	*72,500*	*71,218*
—INSPECTION—					
(a) *Male education*—					
1. Pay of officers	*Voted*	1,07,243	1,07,190	1,23,000	1,15,245
	Non-voted	*6,365*	*4,700*	*4,700*	*8,720*
2. Pay of establishment	..	6,49,333	6,61,966	6,61,500	6,60,112
3. Allowances and honoraria	*Voted*	1,67,513	1,65,820	1,72,700	1,45,820
	Non-voted	*2,831*	*2,400*	*3,000*	*2,000*
4. Contingencies	..	43,403	46,218	45,800	43,330
TOTAL (MALE EDUCATION)	*Voted*	9,67,492	9,81,194	10,03,000	9,64,507
	Non-voted	*9,196*	*7,100*	*7,700*	*10,720*
(b) *Female education*—					
1. Pay of officers	*Voted*	53,819	55,291	57,000	56,831
	Non-voted	..	..	*100*	..
2. Pay of establishment	..	33,843	34,846	34,800	34,776
3. Allowances and honoraria	..	18,940	19,700	19,500	17,000
4. Contingencies	..	12,706	11,312	11,900	11,219
TOTAL (FEMALE EDUCATION)	*Voted*	1,19,308	1,21,149	1,23,200	1,19,826
	Non-voted	..	..	*100*	..
TOTAL, B	*Voted*	10,86,800	11,02,343	11,26,200	10,84,333
	Non-voted	*9,196*	*7,100*	*7,800*	*10,720*
C—SCHOLARSHIPS—					
(a) *Male education*—					
1. Arts colleges	..	25,891	33,090	31,500	27,400
2. Professional colleges	..	12,761	13,968	13,500	14,076
3. Secondary schools	..	1,64,259	1,80,012	1,75,000	1,78,298
4. Primary schools	..	..	..	..	..
5. Special schools	..	1,938	2,304	2,000	2,304
TOTAL (MALE EDUCATION)	..	2,04,849	2,29,374	2,22,000	2,22,078
(b) *Female education*—					
1. Arts colleges	..	6,867	1,700	3,800	7,150
2. Professional colleges	..	10	600	200	600
3. Secondary schools	..	36,235	40,260	40,000	39,700
4. Primary schools	..	24,991	24,192	25,000	25,692
5. Special schools	..	4,165	4,137	4,000	4,497
TOTAL (FEMALE EDUCATION)	..	72,268	70,889	73,000	77,639
TOTAL, C	..	2,77,117	3,00,263	2,95,000	2,99,717

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
D—MISCELLANEOUS—BOARD OF HIGH SCHOOL AND INTERMEDIATE EDUCATION				
1. Pay of officers	8,881	10,111	10,000	10,471
2. Pay of establishment	34,150	32,760	36,000	33,140
3. Allowances and honoraria — Voted ..	22,894	18,000	23,000	18,000
3. Allowances and honoraria — *Non-voted* ..	*195*	..	..	..
4. Contingencies	2,05,955	2,15,065	2,12,000	2,16,326
TOTAL, D .. — Voted ..	2,71,880	2,75,936	2,81,000	2,77,937
TOTAL, D .. — *Non-voted* ..	*195*	..	..	..
E—MISCELLANEOUS—DEPARTMENTAL EXAMINATIONS—				
1. Pay of officers	7,935	8,225	8,200	8,525
2. Pay of establishment	12,542	12,350	12,500	12,450
3. Allowances and honoraria	833	1,500	800	900
4. Contingencies	1,09,589	1,12,163	1,11,500	1,16,883
TOTAL, E ..	1,30,899	1,34,238	1,33,000	1,38,758
F—OTHER MISCELLANEOUS CHARGES—				
1. Grants to Libraries—				
(a) Gaya Prasad Library and Reading Room, Cawnpore	1,200	1,200	1,200	1,200
(b) Ganga Prasad Varma Memorial Library, Lucknow	672	672	672	672
(c) Bharti Bhawan Library, Allahabad ..	500	500	500	500
(d) Lyall Library, Aligarh	360	360	360	360
(e) Public Library, Allahabad	8,987	8,987	8,987	8,987
(f) Public Library, Lucknow	9,000	9,000	9,000	9,000
(g) Jalsa-i-Tahzib, Lucknow	600	600	600	600
(h) Lyall Library and Reading Room, Meerut	2,000	2,000	2,000	2,000
(i) Peace Library, Muzaffarnagar ..	300	300	300	300
(j) Kashi Nagri Pracharini Sabha Library, Benares	1,000	1,000	1,000	1,000
(k) Hobart Reading Room, Gulab Bari, Fyzabad	200	200	200	200
(l) Public Library, Farrukhabad ..	..	400	400	400
(m) Carmichael Library, Benares ..	1,000	1,000	1,000	1,000
(n) **For rural libraries (non-recuring)** ..	..	..	..	**20,000**
TOTAL ..	25,819	26,219	26,219	46,219

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(2) Grants for the encouragement of literature ..	600	600	600	600
(3) Grant to Indian students' Union and Hostel, London	3,000	3,000	3,000	3,000
(4) Grant to the Music College, Lucknow ..	12,531	13,000	13,000	13,000
(5) Grant to Boy Scouts' Association	24,000	24,000	24,000	24,000
(6) Examination charges	55,482	52,000	60,000	55,000
(7) Grant to the Hindustani Academy, United Provinces	25,000	25,000	25,000	25,000
(8) Grant to Pratt Nomination Fund (Recurring—Maintenance)	839	839	839	839
(9) Grants for poor Wasikadars' children (Recurring—Stipends)	500	500	500	500
(10) Other charges	5,208	4,000	4,000	4,000
(11) Grant to the United Provinces Girl Guides' Association	5,630	5,000	5,000	5,000
(12) Grant to the Seva Samiti, Allahabad ..	20,000	20,000	20,000	20,000
(13) Grant to the Sangit Samiti, Allahabad ..	1,777	2,000	2,000	2,000
(14) Grant to St. John Ambulance Association (U. P.)	2,000	1,500	2,000	1,500
(15) Contribution towards the cost of Inter-Provincial Board for Anglo-Indian and European Education	..	4,343	4,343	4,343
(16) Grant to the Kandreeya Naik Sudha-Sabha, Haldwani, for the maintenance of the rescue home for Naik girls	..	1,308	1,308	1,308
(17) Expenditure on the Lucknow Exhibition ..	..	10	15,191	..
(18) The Employment Board	..	12,000	4,000	9,000
(19) **Grant to the Seva Samiti Girl Guides (non-recuring)**	..	..	..	1,000
TOTAL, F ..	1,82,386	1,95,319	2,11,000	2 16,309
CHARGES IN ENGLAND { Voted ..	..	..	..	16,680
CHARGES IN ENGLAND { *Non-voted* ..	..	..	..	*60,000*
WORKS—				
1. Petty works		50,000		30,000
2. Maintenance and repairs—				
(a) Government Arts colleges		1,443		1,443
(b) Civil Engineering college		25,000		25,000
(c) Training colleges		9,354		9,354
(d) Intermediate colleges and secondary schools		70,950		67,553
(e) Primary schools		4,351		4,641
(f) Training schools		14,869		15,400
(g) Reformatory school		867		867
(h) General direction		1,310		107
(i) Inspection		1,819		2,160
(j) Board of high school and intermediate education		200		375
(k) Registrar of Departmental Examinations		..		458
Water-tax on residential buildings ..		2,170		1,862
Lump deduction		2,500		..
TOTAL, WORKS ..	1,95,104	1,79,833	1,78,000	1,59,220
TOTAL { Voted .. { Male education ..	1,80,71,515	1,87,46,770	1,82,63,292	1,83,24,877
TOTAL { Voted .. { Female education	19,61,848	18,49,465	20,92,108	21,99,749
TOTAL { *Non-voted* { *Male education* ..	*1,68,012*	*1,72,300*	*1,59,500*	*2,28,482*
TOTAL { *Non-voted* { *Female education*	..	..	*100*	..
GRAND TOTAL { Voted	2,00,33,363	2,05,96,235	2,03,55,400	2,05,24 626

UNIVERSITY EDUCATION—A—GRANTS TO UNIVERSITIES

		Numbers, 1936–37	Numbers, 1937–38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
				Rs.	Rs.	Rs.	Rs.
1. Allahabad University ..	Recurring ..			7,27,769	7,61,889	7,98,500	7,66,000
	Non-recurring ..				36,600		5,000
2. Lucknow University ..	Recurring ..			8,52,998	8,76,934	8,77,000	8,76,934
	Non-recurring ..				..		..
3. Agra University	Recurring ..			49,973	8,600	38,700	8,600
	Non-recurring ..				30,100		30,100
TOTAL, GRANTS TO UNIVERSITIES				16,30,740	17,14,123	17,14,200	16,86,634

UNIVERSITY EDUCATION—B—GOVERNMENT ARTS COLLEGES

		Numbers, 1936–37	Numbers, 1937–38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
1. PAY OF OFFICERS—							
Principal and Professors (550—1,000)		2	2		19,504		19,804
TOTAL ..	Voted ..			22,281	19,504	19,500	19,804
	Non-voted ..			*203*	..	..	..
2. PAY OF ESTABLISHMENT—							
Professors and teachers (35—325)		18	18		34,860		35,501
Clerks (40—125)		6	6		5,640		5,640
Servants (9—13)		9	9		1,092		1,092
TOTAL ..				40,436	41,592	40,600	42,233
3. ALLOWANCES AND HONORARIA—							
Travelling and other allowances					100		100
TOTAL ..				49	100	300	100
4. CONTINGENCIES—							
Contract					197		197
Pay of menials					432		432
Non-contract					2,634		2,654
Prizes					100		100
TOTAL ..				3,092	3,363	3,400	3,383
TOTAL, GOVERNMENT ARTS COLLEGES.	Maintenance ..			65,858	64,559	63,800	65,520
	Stipends ..			*203*	..	..	..

UNIVERSITY EDUCATION—C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES

		Numbers, 1936–37	Numbers, 1937–38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
MEN—							
1. Recurring	Maintenance ..				5,25,538		5,31,775
	Stipends ..				11,900		14,400
2. Non-recurring (buildings and equipment) ..					..		..
TOTAL (MEN) ..				5,27,977	5,37,438	5,37,400	5,46,175
WOMEN—							
1. Recurring	Maintenance ..				28,674		28,318
	Stipends ..				..		..
2. Non-recurring (buildings and equipment) ..					..		..
TOTAL (WOMEN) ..				28,674	28,674	28,600	28,318
TOTAL, GRANTS TO NON-GOVERNMENT COLLEGES				5,56,651	5,66,112	5,66,000	5,74,493

UNIVERSITY EDUCATION—D—GOVERNMENT PROFESSIONAL COLLEGES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(a) Civil Engineering College, Roorkee—						
(i) College Department.						
1. PAY OF OFFICERS—						
Principal (1,500—2,000) .. Voted ..	..			..		..
Principal (1,500—2,000) .. *(Non-voted)* ..	*1*	*1*		*23,642*		*24,000*
Professors (625—1,375) .. *Non-voted* ..	*2*	*2*		*32,050*		*44,550*
Professors (625—1,375) .. Voted .. } Other officers (250—1,600) ..	13	13		94,255		97,826
Medical officer's special pay (50)				600		600
Allowance to an instructor				400		400
R. E. Instructor for the training of Indian Commissioned Officers (200)	..	1		..		2,400
TOTAL .. Voted ..			93,009	95,255	95,500	1,01,226
TOTAL .. *Non-voted* ..			*41,978*	*55,692*	*43,000*	*68,550*
2. PAY OF ESTABLISHMENT—						
Instructors (65—240)	3	2		8,457		4,383
Foremen, draughtsmen, mechanics, etc. (25—150) ..	8	8		8,922		9,042
Passed apprentice overseers				4,005		8,812
Clerks (20—145)	11	11		10,505		10,696
Servants (10/8—45)	47	47		7,890		7,890
Medical establishment (35)	1	1		420		420
TOTAL ..			37,990	40,199	40,000	41,243
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances Voted ..				3,180		10,000
Travelling and other allowances *Non-voted* ..				*500*		*500*
TOTAL .. Voted ..			1,891	3,180	3,500	10,000
TOTAL .. *Non-voted* ..			*570*	*500*	*500*	*500*
4. GRANTS-IN-AID—						
Contribution for passages of officers transferred from or to other departments (*Non-voted*) ..			*224*	..	..	..
5. CONTINGENCIES—						
Contract				11,106		11,106
Pay of menials				10,661		10,688
Non-contract—						
Purchases from England				1,800		..
Purchases in India				4,068		3,000
Purchase and repair of cycles				8		8
Purchase, cost of erection and maintenance of machinery tools and plant workshop				15,500		15,500
Laboratory—						
Purchases from England				830		..
Purchases in India				6,170		6,100
Maintenance of generating station				7,000		7,000
Survey expenses				5,400		5,400
Material for industrial class				800		800
Excursion charges of students				700		700
Stores (in India)..				900		900
Prizes and fees				4,500		4,500
Other supplies and services				3,000		4,000
Customs duty on stores				200		200
TOTAL ..			64,829	72,643	72,500	70,502
TOTAL, COLLEGE DEPARTMENT Voted ..			1,97,719	2,11,277	2,11,500	2,23,031
TOTAL, COLLEGE DEPARTMENT *Non-voted* ..			*42,772*	*56,192*	*43,500*	*69,050*

UNIVERSITY EDUCATION—D—GOVERNMENT PROFESSIONAL COLLEGES—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(ii) *Deduct*—Contribution from other Governments for training students			76,367	61,605	75,000	98,674
TOTAL, ROORKEE COLLEGE .. Voted ..			1,21,352	1,49,672	1,36,400	1,24,357
TOTAL, ROORKEE COLLEGE .. *Non-voted* ..			*42,772*	*56,192*	*43,500*	*69,050*
(*b*) Training Colleges.						
1. PAY OF OFFICERS—						
Principal .. Voted (300—1,000) ..	2	2		18,431		18,217
Principal .. *Non-voted (1,250—1,500)*	*1*	*1*		*19,370*		*6,708*
Superintendents of physical training and lecturers (250—675)	12	12		83,805		68,474
TOTAL .. Voted ..			1,07,434	1,02,236	1,05,000	86,691
TOTAL .. *Non-voted* ..			*18,673*	*19,370*	*19,400*	*6,708*
2. PAY OF ESTABLISHMENT—						
Instructors (35—450)	7			16,265		29,450
Deputation allowance to teachers, etc. ..				..		1,000
Clerks (40—100)	6			5,220		5,220
Servants (10-8—19)	24			3,864		3,864
Stipends				21,676		20,676
TOTAL ..			15,269	47,025	21,600	60,210
3. ALLOWANCES AND HONORARIA—						
Cost of passages—(Non-voted)				..		*1,200*
Travelling and other allowances Voted ..				1,000		1,000
Travelling and other allowances *Non-voted* ..				*100*		*100*
TOTAL .. Voted ..			1,433	1,000	2,000	1,000
TOTAL .. *Non-voted* ..			*1,089*	*100*	*100*	*1,300*
4. CONTINGENCIES—						
Contract				4,596		4,596
Pay of menials				4,644		4,644
Non-contract				1,586		1,194
Purchase and repair of cycles				35		35
Equipment and apparatus—Stores in India				1,500		1,500
Rent				..		2
TOTAL ..			30,843	12,361	32,900	11,971
TOTAL TRAINING COLLEGES .. Voted ..			1,54,979	1,62,622	1,61,500	1,59,872
TOTAL TRAINING COLLEGES .. *Non-voted* ..			*19,762*	*19,470*	*19,500*	*8,008*
TOTAL, GOVERNMENT PROFESSIONAL COLLEGES. Voted ..			2,76,331	3,12,294	2,98,000	2,84,229
TOTAL, GOVERNMENT PROFESSIONAL COLLEGES. *Non-voted* ..			*62,534*	*75,662*	*63,000*	*77,058*

SECONDARY EDUCATION—A—INTERMEDIATE COLLEGES AND HIGH SCHOOLS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(a) MALE EDUCATION—						
1. PAY OF OFFICERS—						
Principals .. .. Voted (250—675) / *Non-voted (400—1,250)*						3,08,980
Head masters .. .. Voted (250—675) / *Non-voted (400—1,250)*	59	58		3,16,016		
Assistant masters (250—675)		*1*				*9,486*
TOTAL .. Voted ..			3,12,261	3,00,380	3,20,000	3,08,980
TOTAL .. *Non-voted* ..			*13,818*	*15,636*	*15,600*	*9,486*
2. PAY OF ESTABLISHMENT—						
Teachers (25—450)	1,324	1,324		23,84,682		24,06,762
Clerks (35—100)	74	74		61,980		61,620
Servants (9—45)	397	398		58,958		59,444
Lump deduction				..		50,826
TOTAL ..			24,17,896	25,05,620	24,80,000	24,77,000
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				9,500		9,000
House rent and other allowances.				21,858		20,358
TOTAL ..			28,754	31,358	29,000	29,358
4. CONTINGENCIES—						
Contract				85,035		87,141
Pay of menials				41,256		41,184
NON-CONTRACT—						
Rents				4,952		4,952
Purchase of books				8,000		7,000
Other (non-contract) charges				6,137		5,122
Purchase and repair of cycles				132		40
Drugs, etc.				9,000		4,561
TOTAL ..			1,40,126	1,54,512	1,43,400	1,50,000
TOTAL, MALE EDUCATION .. Voted ..			28,99,037	29,91,870	29,72,400	29,65,338
TOTAL, MALE EDUCATION .. *Non-voted* ..			*13,818*	*15,636*	*15,600*	*9,486*

SECONDARY EDUCATION—A—INTERMEDIATE COLLEGES AND HIGH SCHOOLS—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(b) FEMALE EDUCATION—			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Principal (Voted) (200—500)	1	1	3,420	3,600	3,600	3,780
2. PAY OF ESTABLISHMENT—						
Teachers (30—200)	17	17		19,665		20,945
Clerks (40—60)	1	1		568		592
Stipends				..		..
Servants (10-8—13)	8	8		1,056		1,056
TOTAL ..			15,076	21,289	20,000	22,593
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				80		80
House rent and other allowances ..				576		576
TOTAL ..			539	656	600	656
4. CONTINGENCIES—						
Contract				710		710
Pay of menials				2,712		2,712
NON-CONTRACT—						
Rents				1,920		1,920
Purchase of books				166		166
Other (non-contract) charges				11		11
Prizes				86		86
Conveyance charges				4,144		4,144
TOTAL ..			9,274	9,749	9,800	9,749
TOTAL, FEMALE EDUCATION			28,309	35,294	34,000	36,778
TOTAL, INTERMEDIATE COLLEGES AND HIGH SCHOOLS — Voted			29,27,346	30,27,164	30,06,400	30,02,116
TOTAL, INTERMEDIATE COLLEGES AND HIGH SCHOOLS — *Non-voted*			*13,818*	*15,636*	*15,600*	*9,486*

SECONDARY EDUCATION—B—GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS

	Numbers, 1936-37	1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
BOYS—						
EUROPEAN SCHOOLS						
Recurring .. .. { Maintenance ..				4,35,876		4,30,717
Recurring .. .. { Stipends ..				10,600		10,600
Non-recurring (buildings and equipment) ..				10,000		10,000
TOTAL			4,55,692	4,56,476		4,51,317
Lump deduction for subscription to Inter-Provincial Board for Anglo-Indian and European education			..	4,343		4,343
TOTAL ..			4,55,692	4,52,133	4,52,000	4,46,974
OTHER SCHOOLS						
Recurring .. .. { Maintenance ..				20,15,162		20,42,124
Recurring .. .. { Stipends ..				7,680		10,732
Non-recurring (buildings and equipment) ..				36,500		36,500
Re-grant of lapses				20,000		20,000
Deduct—Probable lapses				20,000		20,000
TOTAL ..			20,43,403	20,59,342	20,00,000	20,89,376
TOTAL (BOYS) ..			24,99,095	25,11,475	24,52,000	25,36,350
GIRLS—						
EUROPEAN SCHOOLS						
Recurring .. .. { Maintenance ..				4,26,457		4,43,236
Recurring .. .. { Stipends ..				13,800		13,800
Non-recurring (buildings and equipment) ..				10,000		10,000
TOTAL			4,28,241	4,50,257	4,40,000	4,67,036
OTHER SCHOOLS						
Recurring .. .. { Maintenance ..				4,93,544		5,34,776
Recurring .. .. { Stipends ..				1,152		1,920
Non-recurring (buildings and equipment) ..				20,000		20,000
TOTAL ..			5,11,996	5,14,696	5,20,000	5,56,696
TOTAL (GIRLS) ..			9,40,237	9,64,953	9,60,000	10,23,732
TOTAL, GRANTS TO SECONDARY SCHOOLS ..			34,39,332	34,76,428	34,62,000	35,60,082

PRIMARY EDUCATION—A—GOVERNMENT SCHOOLS

	Numbers, 1936-37	1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
GIRLS—						
1. PAY OF ESTABLISHMENT—						
Teachers (15—240)	513	513		1,97,667		2,04,587
Stipendiary teachers				27,400		27,400
Servants (10-8—13)	89	89		12,720		12,720
Lump deduction				10,000		10,000
TOTAL ..			2,36,393	2,27,787	2,40,000	2,34,707
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			5,465	5,000	5,500	4,700
3. CONTINGENCIES—						
Contract				7,443		7,443
Pay of menials				27,544		27,544
Rent				30,773		30,9[illegible]
Other charges (non-contract)				6,973		7,10[illegible]
Prizes				3,438		3,43[illegible]
Conveyance charges				53,400		50,2[illegible]
TOTAL ..			1,26,562	1,29,571	1,29,500	1,33,[illegible]
TOTAL, GOVERNMENT PRIMARY SCHOOLS (GIRLS) ..			3,68,420	3,62,358	3,75,000	3,73,[illegible]

PRIMARY EDUCATION—B—GRANTS TO NON-GOVERNMENT SCHOOLS AND LOCAL BODIES

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BOYS—				
1. GRANTS TO DISTRICT BOARDS—				
Recurring		73,94,059	69,90,000	70,22,399
Non-recurring		22,500	..	21,690
TOTAL ..	70,03,131	74,16,559	69,90,000	70,44,089
2. GRANTS TO MUNICIPAL BOARDS—				
Recurring		5,22,776	5,00,000	5,24,257
Non-recurring		..	..	314
TOTAL ..	4,69,525	5,22,776	5,00,000	5,24,571
3. GRANTS TO NON-OFFICIAL BODIES FOR EXPANSION OF EDUCATION AMONG THE DEPRESSED CLASSES ..	67,666	25,400	25,000	28,177
Grants to non-official bodies for expansion of Education among the Depressed classes ..		..	..	5,000
4. Financial assistance for the Education of Indian Christians in rural areas		10,010	10,000	10,000
Re-grant of lapses		50,000	50,000	50,000
Deduct—Probable lapses		50,000	50,000	50,000
Deduct—For emergency cut and other lump deductions		*48,967	..	*45,991
TOTAL (BOYS) ..	75,40,322	79,25,778	75,25,000	75,65,846
GIRLS—				
1. GRANTS TO DISTRICT BOARDS				
Recurring		28,034	2,80,000	2,73,161
Non-recurring		..	..	9,871
TOTAL ..	2,02,132	28,034	2,80,000	2,83,032
2. GRANTS TO MUNICIPAL BOARDS—				
Recurring		48,958		30,227
Non-recurring		..		29,634
TOTAL ..	20,655	48,958	25,000	59,861
3. GRANTS TO NON-OFFICIAL BODIES FOR EXPANSION OF EDUCATION AMONG THE DEPRESSED CLASSES ..	..	..	..	..
TOTAL (GIRLS) ..	2,22,787	76,992	3,05,000	3,42,893
TOTAL, GRANTS FOR PRIMARY EDUCATION ..	77,63,109	80,02,770	78,30,000	79,08,739

	Rs.
* District Boards	11,765
Municipal Boards	34,226
Total	45,991

SPECIAL EDUCATION—A—GOVERNMENT SCHOOLS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(a) TRAINING SCHOOLS (BOYS)—						
1. PAY OF OFFICERS—						
Principals and headmasters (250—675)	8	8		45,180		38,238
TOTAL .. { Voted ..			35,876	45,180	35,000	38,238
TOTAL .. { *Non-voted* ..			*8,808*	..	*600*	..
2. PAY OF ESTABLISHMENT—						
Teachers (25—300)	181	180		1,66,788		1,81,466
Matrons				..		..
Clerks (35—125)..	9	9		5,820		4,860
Servants (9—20)	53	50		7,098		6,648
Stipends				65,294		62,784
Lump deduction				10,000		10,000
TOTAL ..			2,38,583	2,35,000	2,45,000	2,45,758
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				4,500		3,400
House rent and other allowances.				840		840
TOTAL .. { Voted ..			6,761	5,340	5,000	4,240
TOTAL .. { *Non-voted*			*649*	..	*100*	..
4. CONTINGENCIES—						
Contract				11,011		10,826
Pay of menials				13,950		13,766
Non-contract—						
Purchase of books				1,610		1,610
Rents				2,899		480
Lighting charges..				3,350		3,150
Other charges				11,522		175
Purchase and equipment of farms				2,520		2,520
TOTAL ..			37,275	46,862	35,300	32,527
TOTAL, TRAINING SCHOOLS (BOYS) { Voted ..			3,18,495	3,32,382	3,20,300	3,20,763
TOTAL, TRAINING SCHOOLS (BOYS) { *Non-voted* ..			*9,457*	..	*700*	..
(b) TRAINING SCHOOLS (GIRLS)—						
1. PAY OF OFFICERS—						
Principal (200—500)	1	1	3,060	3,253	3,200	3,433
2. PAY OF ESTABLISHMENT—						
Teachers (30—250)	56	56		59,120		61,136
Matrons (40—80)	5	5		3,959		4,100
Clerks (40)	4	4		1,920		1,920
Servants (10—13)	19	19		2,538		2,538
Stipends				30,024		26,024
Lump deduction				5,000		5,000
TOTAL ..			90,790	92,561	95,000	90,718
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				2,200		2,200
House rent and other allowances				3,924		3,924
TOTAL ..			5,520	6,124	5,200	6,124

SPECIAL EDUCATION—A—GOVERNMENT SCHOOLS—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				3,010		3,010
Pay of menials				4,986		4,746
Non-contract—						
Purchase of books				405		405
Rents				9,942		9,942
Lighting charges				..		..
Other charges				..		..
Clothing of peons				28		28
Prizes				225		225
Conveyance charges				14,136		14,876
TOTAL ..			33,786	32,732	31,600	33,232
TOTAL, TRAINING SCHOOLS (GIRLS)			1,33,156	1,34,670	1,35,000	1,33,507
(c) REFORMATORY SCHOOL—						
1. PAY OF OFFICERS—						
Superintendent (200—650)	1	1	2,763	2,984	3,200	3,090
2. PAY OF ESTABLISHMENT—						
Assistant superintendent and teachers (16—240) ..	13	13		10,049		9,329
Clerks (45—100)	3	3		2,700		2,700
Medical staff (60—130)	1	1		912		912
Mechanical staff (22—75)	3	3		1,680		1,680
Supervisors, warders and servants (10—60) ..	30	30		7,782		7,770
TOTAL ..			24,200	23,123	22,300	22,391
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances				1,500		1,400
Gratuity to released boys				300		300
TOTAL ..			1,222	1,800	1,500	1,700
4. CONTINGENCIES—						
Contract				3,451		3,451
Non-contract				2,200		2,200
Pay of menials				1,308		1,308
Dietary charges				5,000		5,000
Clothing and bedding				1,500		1,500
Raw material				1,500		1,500
Coal and other supplies for water-works ..				1,500		1,500
TOTAL ..			13,292	16,459	15,000	16,459
TOTAL, REFORMATORY SCHOOL			41,477	44,366	42,000	43,640
TOTAL, GOVERNMENT SPECIAL SCHOOLS. Voted ..			4,93,128	5,11,418	4,97,300	4,97,910
TOTAL, GOVERNMENT SPECIAL SCHOOLS. *Non-voted* ..			*9,457*	..	*700*	..

SPECIAL EDUCATION—B—GRANTS TO NON-GOVERNMENT SCHOOLS

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
BOYS—					
Recurring	Maintenance ..		1,15,620		1,21,152
Non-recurring (buildings and equipment) ..			..		..
TOTAL (BOYS) ..		1,11,928	1,15,620	1,12,000	1,21,152
GIRLS—					
Recurring	Maintenance ..		27,600		27,528
	Stipends ..		26,886		26,886
Non-recurring (buildings and equipment)			..		..
TOTAL (GIRLS) ..		48,689	54,486	52,000	54,414
TOTAL, GRANTS TO NON-GOVERNMENT SCHOOLS		1,60,617	1,70,106	1,64,000	1,75,566

GENERAL CHARGES—A—DIRECTION

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. Pay of officers—						
Director, Deputy and Assistant Directors (1,550—2,750) (Non-voted)	*3*	*3*		*69,904*		*66,718*
Ditto (Voted)				10		..
Personal Assistant to Director (250—650) (Voted) ..	1	1		8,400		8,400
Officer on special duty in connexion with the education of depressed classes (300—1,000+100) (voted)	1	1		8,754		9,074
Superintendents (450—650)	2	2		14,440		14,920
Total .. Voted ..			33,772	31,604	35,000	32,394
Total .. *Non-voted* ..			*68,676*	*69,904*	*68,000*	*66,718*
2. Pay of establishment—						
Clerks (45—360)	79	79		1,33,632		1,34,074
Servants (10-8—19)	26	26		4,008		4,008
Leave salary				6,000		6,000
Total ..			1,49,021	1,43,640	1,44,000	1,44,082
3 Allowances and honoraria—						
Travelling and other allowances. Voted ..				13,982		12,002
Travelling and other allowances. *Non-voted* ..				*2,500*		*2,500*
Cost of passages—(Non-voted)				*1,498*		*2,000*
Total .. Voted ..			11,792	13,982	12,000	12,002
Total .. *Non-voted* ..			*3,933*	*3,998*	*4,500*	*4,500*
4. Contingencies—						
Contract				8,554		9,500
Pay of menials				504		579
Non-contract—						
Purchase of books and other charges				2,627		2,432
Purchase and repair of cycles				60		60
Total ..			13,060	11,745	13,500	12,571
TOTAL, Direction Voted ..			2,07,645	2,00,971	2,04,500	2,01,049
TOTAL, Direction *Non-voted* ..			*72,609*	*73,902*	*72,500*	*71,218*

GENERAL CHARGES—B—INSPECTION

(a) MALE EDUCATION

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Pay of officers—						
Inspectors and assistant inspectors. Voted (250—1,000) ..	16	17		1,07,190		1,15,245
Inspectors and assistant inspectors. *Non-voted (200—1,250)* ..	*2*	*2*		*4,700*		*8,720*
Total .. Voted ..			1,07,243	1,07,190	1,23,000	1,15,245
Total .. *Non-voted* ..			*6,365*	*4,700*	*4,700*	*8,720*
2. Pay of establishment—						
Deputy and sub-deputy inspectors (70—450) ..	264	264		5,52,156		5,55,240
Supervisor (240)	1	1		2,805		2,945
Supervisors for depressed classes	28	28		10,080		10,080
Clerks (40—140)	74	74		61,021		61,080
Servants (10-8—16)	326	325		41,604		41,479
Leave salary				300		300
Lump deduction				6,000		11,000
Total ..			6,49,333	6,61,966	6,61,500	6,60,112
3. Allowances and honoraria—						
Travelling allowance .. Voted ..				1,65,820		1,45,820
Travelling allowance .. *Non-voted* ..				*2,400*		*2,000*
Total .. Voted ..			1,67,513	1,65,820	1,72,700	1,45,820
Total .. *Non-voted* ..			*2,831*	*2,400*	*3,001*	*2,000*

GENERAL CHARGES—B—INSPECTION—(*continued*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget, estimate 1937-38
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				14,518		13,518
Pay of menials				1,233		1,323
Non-contract—						
Purchase of books				754		754
Tour charges				24,044		22,044
Rents				3,081		3,081
Police guard				1,000		1,000
Others				1,448		1,470
Purchase and repair of cycles				140		140
TOTAL ..			43,403	46,218	45,800	43,330
TOTAL, MALE EDUCATION .. Voted ..			9,67,492	9,81,194	10,03,000	9,64,507
TOTAL, MALE EDUCATION .. *Non-voted* ..			*9,196*	*7,100*	*7,700*	*10,720*
(*b*) FEMALE EDUCATION						
1. Pay of officers—						
Chief Inspectress and Inspectresses (200—800) ..	12	12		54,691		56,231
Special pay to Personal Assistant to Chief Inspectress (Voted) (50)				600		600
TOTAL .. Voted ..			53,819	55,291	57,000	56,318
TOTAL .. *Non-voted* ..			..	..	*100*	..
2. PAY OF ESTABLISHMENT—						
Assistant Inspectress (140—200)	1	1		2,400		2,400
Clerks (40—125)	43	43		27,664		27,720
Servants (10-8—16)	37	36		4,782		4,656
TOTAL ..			33,843	34,846	34,800	34,776
3. ALLOWANCES AND HONORARIA— Cost of passages (Voted) .. .. .. Travelling allowance			18,940	19,700	19,500	17,000

GENERAL CHARGES—B—INSPECTION—(*concluded*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—				
Contract		5,086		5,078
Pay of menials		504		504
Non-contract—				
Purchase of books		457		457
Tour charges		102		102
Rents		4,473		4,605
Others		642		417
Purchase and repair of cycles		48		56
TOTAL ..	12,706	11,312	11,900	11,219
TOTAL (FEMALE EDUCATION) { Voted ..	1,19,308	1,21,149	1,23,200	1,19,826
{ *Non-voted* ..	..	..	*100*	..
TOTAL, INSPECTION .. { Voted ..	10,86,800	11,02,343	11,26,200	10,84,333
{ *Non-voted* ..	*9,196*	*7,100*	*7,800*	*10,720*

GENERAL CHARGES—C—SCHOLARSHIPS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(*a*) MALE EDUCATION—				
1. IN ARTS COLLEGES—				
For Europeans	3,053	4,000	3,500	3,400
For others	22,838	29,090	28,000	24,000
TOTAL ..	25,891	33,090	31,500	27,400
2. IN PROFESSIONAL COLLEGES—				
For Europeans	1,905	3,000	2,500	3,000
For others	10,856	10,968	11,000	11,078
TOTAL ..	12,761	13,968	13,500	14,078
3. IN SECONDARY SCHOOLS—				
For Europeans	9,070	9,000	8,000	8,580
For others	1,55,189	1,71,012	1,67,000	1,69,718
TOTAL ..	1,64,259	1,80,012	1,75,000	1,78,298
4. IN PRIMARY SCHOOLS—				
For others	..	..	..	..
5. IN SPECIAL SCHOOLS—				
For others	1,938	2,304	2,000	2,304
TOTAL ..	1,938	2,304	2,000	2,304
TOTAL (MALE EDUCATION)	2,04,849	2,29,374	2,22,000	2,22,078

GENERAL CHARGES—C—SCHOLARSHIPS—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(b) FEMALE EDUCATION—			Rs.	Rs.	Rs.	Rs.
1. IN ARTS COLLEGES—						
For Europeans			210	200	300	800
For others			6,657	1,500	3,500	6,350
TOTAL ..			6,867	1,700	3,800	7,150
2. IN PROFESSIONAL COLLEGES—						
For Europeans			10	600	200	600
For others			..	..	..	..
TOTAL ..			10	600	200	600
3. IN SECONDARY SCHOOLS—						
For Europeans			10,835	10,260	12,000	10,560
For others			25,400	30,000	28,000	29,140
TOTAL ..			36,235	40,260	40,000	39,700
4. IN PRIMARY SCHOOLS—						
For others			24,991	24,192	25,000	25,692
5. IN SPECIAL SCHOOLS—						
For others			3,205	3,150	3,000	3,510
Foreign scholarships			960	987	1,000	987
TOTAL ..			4,165	4,137	4,000	4,497
TOTAL, FEMALE EDUCATION ..			72,268	70,889	73,000	77,639
TOTAL, SCHOLARSHIPS ..			2,77,117	3,00,263	2,95,000	2,99,717

GENERAL CHARGES—D—BOARD OF HIGH SCHOOL AND INTERMEDIATE EDUCATION

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Secretary .. .. (300—1,000)	1	1		10,111		10,471
TOTAL ..			8,881	10,111	10,000	10,471
2. PAY OF ESTABLISHMENT—						
Assistant Secretary and clerks (35—450) ..	16	16		30,156		30,536
Librarian (75—100)	1	1		1,200		1,200
Servants (11—20)	8	8		1,404		1,404
TOTAL ..			34,150	32,760	36,000	33,140
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..			22,894	18,000	23,000	18,000
Travelling allowance .. *Non-voted* ..			*195*	..	..	..
4. CONTINGENCIES—						
Non-contract				8,065		9,126
Remuneration to examiners				1,60,000		1,55,000
Printing of question papers				10,000		11,000
Other printing charges, including cost of answer-books				30,000		34,200
Other examination charges				7,000		7,000
TOTAL ..			2,05,955	2,15,065	2,12,000	2,16,326
TOTAL, BOARD OF HIGH SCHOOL AND INTERMEDIATE EDUCATION. Voted ..			2,71,880	2,75,936	2,81,000	2,77,937
TOTAL, BOARD OF HIGH SCHOOL AND INTERMEDIATE EDUCATION. *Non-voted* ..			*195*	..	..	..

GENERAL CHARGES—E—REGISTRAR OF DEPARTMENTAL EXAMINATIONS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Registrar (250—675)	1	1		8,225		8,525
TOTAL ..			7,935	8,225	8,200	8,525
2. PAY OF ESTABLISHMENT—						
Clerks (30—150)	12	12		11,360		11,460
Servants (10-8—19)	6	6		990		990
TOTAL ..			12,542	12,350	12,500	12,450
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			833	1,500	800	900
4. CONTINGENCIES—						
Non-contract				9,163		9,892
Remuneration to examiners..				62,000		65,616
Other printing charges, including cost of answer-books				35,000		35,175
Other examination charges				6,000		6,200
TOTAL ..			1,09,589	1,12,163	1,11,500	1,16,883
TOTAL, REGISTRAR OF DEPARTMENTAL EXAMINATIONS, ..			1,30,899	1,34,238	1,33,000	1,38,758

GENERAL CHARGES—F—OTHER CHARGES

	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936-37	Budget estimate, 1937-38
F. OTHER MISCELLANEOUS CHARGES—				
1. Grants to Libraries—				
(a) Gaya Prasad Library and Reading Room, Cawnpore	1,200	1,200	1,200	1,200
(b) Ganga Prasad Varma Memorial Library, Lucknow	672	672	672	672
(c) Bharti Bhawan Library, Allahabad	500	500	500	500
(d) Lyall Library, Aligarh	360	360	360	360
(e) Public Library, Allahabad	8,987	8,987	8,987	8,987
(f) Public Library, Lucknow	9,000	9,000	9,000	9,000
(g) Jalsa-i-Tahzib, Lucknow..	600	600	600	600
(h) Lyall Library and Reading Room, Meerut ..	2,000	2,000	2,000	2,000
(i) Peace Library, Muzaffarnagar	300	300	300	300
(j) Kashi Nagri Pracharini Sabha Library, Benares	1,000	1,000	1,000	1,000
(k) Hobart Reading Room, Gulab Bari, Fyzabad ..	200	200	200	200
(l) Public Library, Farrukhabad	..	400	400	400
(m) Carmichael Library, Benares	1,000	1,000	1,000	1,000
(n) For rural libraries (non-recurring)	..	..	..	20,000
2. Grants for the encouragement of literature ..	600	600	600	600
3. Grant to Indian Students' Union and Hostel, London	3,000	3,000	3,000	3,000
4. Grant to the Music College, Lucknow	12,531	13,000	13,000	13,000
5. Grant to Boy Scouts' Association	24,000	24,000	24,000	24,000
6. Examination charges	55,482	52,000	60,000	55,000
7. Grant to the Hindustani Academy, United Provinces	25,000	25,000	25,000	25,000
8. Grant to Pratt Nomination Fund Recurring—Maintenance)	839	839	839	839
9. Grants for poor wasikadars' children (Recurring—Stipends)	500	500	500	500
10. Other charges	5,208	4,000	4,000	4,000
11. Grant to the United Provinces Girl Guides' Association	5,630	5,000	5,000	5,000
12. Grant to the Seva Samiti, Allahabad	20,000	20,000	20,000	‡ 20,000
13. Grant to the Sangit Samiti, Allahabad	1,777	2,000	2,000	2,000
14. Grant to St. John Ambulance Association (United Provinces)	2,000	1,500	2,000	1,500
15. Contribution towards the cost of Inter-Provincial Board for Anglo-Indian and European Education	..	4,343	4,343	4,343
16. Grant to the Kandreeya Naik Sudhar Sabha, Haldwani, for the maintenance of the rescue home for Naik girls	..	1,308	1,308	1,308
17. Expenditure on the Lucknow Exhibition ..	..	10	15,191	..
18 The Employment Board	..	12,000	4,000	9,000
19. Grant to the Seva Samiti Girl Guides	..	..	..	1,000
TOTAL, F ..	1,82,386	1,95,319	2,11,000	2,16,309

		Rs.
‡ 1. Head office and organization		4,200
2. Hospital, dispensaries and laboratory		8,000
3. Night schools, Naik reform library and gymnasium ..		3,800
4. Cawnpore and Railway branch offices		4,000
	Total	20,000

CHARGES IN ENGLAND

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE BY SECRETARY OF STATE—					
Leave salaries and deputation pay ..	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	..
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay	Voted ..	..	..	..	8,440
	Non-voted ..	..	..	..	*48,000*
Sterling overseas pay ..	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*12,000*
OTHER CHARGES—					
Stores for India (voted)	..	..	..	..	2,120
Government scholars—allowances, fees, etc. (voted)	..	..	..	..	6,120
Expenses of recruitment (voted) ..	..	..	..	..	..
TOTAL	Voted ..	..	..	..	16,680
	Non-voted ..	..	..	..	*60,000*
TOTAL, CHARGES IN ENGLAND	Voted ..	..	..	..	16,680
	Non-voted ..	..	..	..	*60,000*

WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PETTY WORKS—				
(a) Arts colleges				
(b) Civil Engineering College				
(c) Training colleges				
(d) Intermediate colleges and secondary schools				
(e) Primary schools		50,000		30,000
(f) Training schools				
(g) Reformatory school				
(h) General direction				
(i) Inspection				
Regrant of lapses		10,000		10,000
Deduct—Probable lapses		10,000		10,000
TOTAL ..	67,040	50,000	50,000	30,000
2. MAINTENANCE AND REPAIRS—				
(a) Arts colleges		1,443		1,443
(b) Civil Engineering College		25,000		25,000
(c) Training colleges		9,354		9,354
(d) Intermediate colleges and secondary schools		70,950		67,553
(e) Primary schools		4,351		4,641
(f) Training schools		14,869		15,400
(g) Reformatory school		867		867
(h) General direction		1,310		107
(i) Inspection		1,819		2,160
(j) Board of High School and Intermediate Education		200		375
(k) Registrar of Departmental Examinations		..		458
3. WATER TAX ON RESIDENTIAL BUILDINGS—				
(c) Training colleges		494		494
(d) Intermediate colleges and secondary schools		663		677
(e) Primary schools		179		22
(f) Training schools		755		590
(i) Inspection		79		79
Lump deduction		2,500		..
TOTAL ..	1,28,064	1,29,833	1,28,000	1,29,220
TOTAL, WORKS ..	1,95,104	1,79,833	1,78,000	1,59,220

GRANT No. 15

MEDICAL

(HEAD OF ACCOUNT: 38—MEDICAL)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on the MEDICAL DEPARTMENT

Voted : Rupees thirty-one lakhs, six hundred and twenty-four.

Non-voted : Rupees four lakhs, thirty-two thousand, eight hundred and ten.

II—SUB-HEADS under which this grant will be accounted for by the MEDICAL DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—MEDICAL ESTABLISHMENT					
(a) SUPERINTENDENCE—					
1. Pay of officers ..	Voted ..	6,642	6,975	6,900	7,275
	Non-voted ..	*32,854*	*33,000*	*33,000*	*33,000*
2. Pay of establishment ..	.. ..	27,497	26,196	25,300	24,179
3. Allowances and honoraria ..	Voted ..	3,169	2,150	2,000	2,150
	Non-voted ..	*4,262*	*2,350*	*2,800*	*2,750*
4. Contingencies ..	.. ..	7,033	6,383	8,000	6,310
TOTAL, (a) ..	Voted ..	44,341	41,704	42,200	39,914
	Non-voted ..	*37,116*	*35,350*	*35,800*	*35,750*
(b) DISTRICT MEDICAL OFFICERS—					
1. Pay of officers	Voted ..	6,65,132	6,83,417	6,75,000	6,73,600
	Non-voted ..	*1,92,946*	*1,95,000*	*1,85,000*	*2,15,000*
TOKEN REDUCTION MADE BY COUNCIL	..		—1		
2. Pay of establishment ..	.. ..	1,03,694	1,02,872	1,01,000	1,03,612
3. Allowances and honoraria..	Voted ..	33,443	34,300	31,000	30,740
	Non-voted ..	*9,961*	*11,100*	*17,000*	*10,400*
4. Grants-in-aid (*Non-voted*)	.. ..	*3,978*	*4,000*	*4,000*	*4,000*
5. Contingencies ..	.. ..	25,215	24,477	25,000	21,656
TOTAL, (b) ..	Voted ..	8,27,484	8,45,065	8,32,000	8,29,608
	Non-voted ..	*2,06,885*	*2,10,100*	*2,06,000*	*2,29,400*

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—MEDICAL ESTABLISHMNT—(*concluded*)				
(*c*) RESERVE MEDICAL SUBORDINATES	51,782	59,000	53,000	54,000
TOTAL, A — Voted ..	9,23,607	9,45,769	9,27,200	9,23,522
TOTAL, A — *Non-voted* ..	*2,44,001*	*24,5,450*	*2,41,800*	*2,65,150*
B—HOSPITALS AND DISPENSARIES				
(*a*) MEDICAL SCHOOL HOSPITAL—				
1. Pay of establishment	15,477	16,403	15,800	15,306
2. Allowances and honoraria	7,606	7,200	7,000	6,450
3. Contingencies	28,288	27,841	27,200	24,716
TOTAL, (*a*) ..	51,371	51,444	50,000	46,472
(*b*) OTHER HOSPITALS AND DISPENSARIES—				
1. Pay of establishment	61,151	69,645	65,000	80,472
2. Allowances and honoraria	13,879	14,630	16,000	15,050
3. Contingencies	1,62,335	1,65,399	1,80,000	1,50,322
TOTAL, (*b*) ..	2,37,365	2,49,674	2,61,000	2,45,844
(*c*) GRANTS TO HOSPITALS AND DISPENSARIES ..	1,49,730	1,67,608	1,67,000	2,05,849
TOKEN REDUCTION MADE BY COUNCIL ..		—1		
(*d*) CONTRIBUTIONS TO LOCAL BODIES	3,34,943	3,70,952	3,69,000	3,69,753
TOKEN REDUCTION MADE BY COUNCIL ..		—1		..
(*e*) SCHEME FOR TRAINING COMPOUNDERS ..	2,252	2,700	2,500	2,500
(*f*) SPECIAL DISPENSARIES ON PILGRIM ROUTE (HEALTH SCHEME), GARHWAL	31,182	32,000	30,000	30,000
(*g*) (i) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF KING GEORGE'S HOSPITAL ..	2,73,348	2,84,735	2,83,000	2,79,350
(ii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF TUBERCULOSIS HOSPITAL, LUCKNOW ..			..	11,312
(iii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF QUEEN MARY'S HOSPITAL FOR WOMEN AND CHILDREN	78,123	79,032	73,500	79,135
TOTAL, (*g*) ..	3,51,471	3,63,767	3,56,500	3,69,797
TOTAL, B ..	11,58,314	12,38,143	12,36,000	12,70,21[illegible]
C—GRANTS FOR MEDICAL PURPOSES				
1. Indian Nursing Association	...	500		500
2. Dufferin Fund	1,71,333	1,73,093		1,69,200
3. London Missionary Society	3,360	3,360		3,360
4. Medical Council and Board of Examinations ..	2,600	3,700		4,000
5. Development of indigenous systems of medicine	34,440	*49,499		49,500

*The original provision of Rs.34,500 for " Development of indigenous systems of medicine " has been reduced by Council to

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
C—GRANT FOR MEDICAL PURPOSES—(*concluded*)				
6. Roman Catholic dispensary at Teresapur ..	250	250		250
7. State Medical Faculty	14,100	11,000		9,500
8. Lucknow University (for training provincial medical officers)	..	2,000		2,625
9. Grants to private practitioners in rural areas	9,074	*10,916		12,416
10. Grants for Ayurvedic and Unani Colleges and Schools	1,08,000	1,08,000		1,08,000
11. Grant for the X-Ray plant—				
(i) Cawnpore	686	500		500
(ii) Fyzabad	970	1,040		1,040
(iii) Naini Tal	674	600		600
12. Grant to the King Edward VII Sanatorium at Bhowali	17,000	17,000		17,000
13. Grant to St. John's Ambulance Association	1,350	1,350		1,350
14. Grant to United Provinces Nurses and Midwives Council	..	..		4,777
TOTAL, C ..	3,63,837	3,82,803	3,71,000	3,84,621
D—BOARD OF INDIAN MEDICINE				
1. Pay of officers	1,195	1,200	1,200	1,200
2. Pay of establishment	1,627	1,754	1,700	1,768
3. Allowances and honoraria	2,933	3,500	3,000	4,000
4. Contingencies	3,456	3,104	3,100	3,078
TOKEN REDUCTION MADE BY COUNCIL ..		—1		
TOTAL, D ..	9,211	9,557	9,000	10,046
E—MEDICAL SCHOOLS				
(a) MEDICAL SCHOOL, AGRA—				
1. Pay of officers .. Voted ..	52,579	56,937	51,000	44,596
Non-voted ..	*30,146*	*30,000*	*30,000*	*30,000*
TOKEN REDUCTION MADE BY COUNCIL ..		—1		
2. Pay of establishment	24,496	21,179	23,000	20,260
3. Allowances and honoraria Voted ..	6,445	6,600	6,500	5,280
Non-voted ..	*74*	*700*	*500*	*100*
4. Contingencies	31,607	16,539	18,000	30,042
TOTAL, (a) .. Voted ..	1,15,127	1,01,254	98,500	1,00,178
Non-voted ..	*30,220*	*30,700*	*30,500*	*30,100*
(b) FEMALE MEDICAL SCHOOL, AGRA—				
1. Pay of officers	26,287	27,560	27,200	27,560
2. Pay of establishment	6,177	6,440	6,500	6,635
3. Allowances and honoraria	..	100	400	50
4. Contingencies	10,139	9,778	10,900	9,871
TOTAL, (b) ..	42,603	43,878	45,000	44,116
TOTAL, E Voted ..	1,57,730	1,45,132	1,43,500	1,44,294
Non-voted ..	*30,220*	*30,700*	*30,500*	*30,100*

*The original provision of Rs.5,417 for "Grants to private practitioners in rural areas" has been reduced by Council to Rs.5,416.

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
F—MENTAL HOSPITALS					
(a) PROVINCIAL HOSPITALS—					
1. Pay of officers ..	Voted ..	27,701	27,655	30,000	26,455
	Non-voted ..	*5,987*	*6,000*	*6,000*	*6,000*
2. Pay of establishment		58,825	62,974	60,000	58,402
3. Allowances and honoraria - Voted ..		2,971	4,160	3,500	4,000
4. Contingencies		96,458	93,152	96,500	94,758
TOTAL, (a) ..	Voted ..	1,85,955	1,87,941	1,90,000	1,83,615
	Non-voted ..	*5,987*	*6,000*	*6,000*	*6,000*
(b) PROVINCIAL SHARE OF COST OF THE EUROPEAN MENTAL HOSPITAL, RANCHI—(*Non-voted*) ..		*23,726*	*57,293*	*40,000*	*32,200*
TOKEN REDUCTION MADE BY COUNCIL ..			—1		
TOTAL, F ..	Voted ..	1,85,955	1,87,940	1,90,000	1,83,615
	Non-voted ..	*29,713*	*63,293*	*46,000*	*38,200*
G—CHEMICAL EXAMINER					
1. Pay of officers		27,726	30,716	30,800	29,296
2. Pay of establishment		12,635	8,839	13,000	9,015
3. Allowances and honoraria		215	80	250	300
4. Contingencies		21,729	20,694	22,500	20,151
5. *Deduct*—Amount debitable to Central Provinces Government ..		7,899	8,197	8,200	7,240
TOTAL, G ..		54,406	52,132	58,350	51,522
H—CHARGES IN ENGLAND	Voted ..	..		..	39,520
	Non-voted ..	..		..	*99,360*
I—WORKS					
1. Petty works		11,886	12,000	11,650	20,190
2. Maintenance and repairs		71,690	85,250	82,000	73,079
TOTAL, I ..		83,576	97,250	93,650	93,269
TOKEN REDUCTION MADE BY COUNCIL ..			—1		
GRAND TOTAL..	Voted ..	29,36,636	30,58,730	30,28,700	31,00,624
	Non-voted ..	*3,03,934*	*3,39,443*	*3,18,300*	*4,32,810*

III—DETAILS of the foregoing : *See* pages 143 to 149.

A—MEDICAL ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(a) SUPERINTENDENCE						
1. PAY OF OFFICERS—						
Inspector General of Civil Hospitals (2,750) (Non-voted)	*1*	*1*		*33,000*		*33,000*
Personal Assistant to the Inspector General of Civil Hospitals (550—650) (Voted) ..	1	1		6,975		7,275
TOTAL .. Voted ..			6,642	6,975	6,900	7,275
TOTAL .. *Non-voted* ..			*32,854*	*33,000*	*33,000*	*33,000*
2. PAY OF ESTABLISHMENT—						
Clerks (35-8—420)	19	19		24,258		22,115
Servants (10-8—19)	7	7		1,038		1,164
Leave salary				900		900
TOTAL ..			27,497	26,196	25,300	24,179
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances — Voted ..			3,169	2,150	2,000	2,150
Travelling and other allowances — *Non-voted* ..			*4,262*	*2,350*	*2,800*	*2750*
4. CONTINGENCIES—						
Contract				4,960		5,030
Pay of menials				344		344
Non-contract contingencies				1,079		936
TOTAL ..			7,033	6,383	8,000	6,310
TOTAL, SUPERINTENDENCE .. Voted ..			44,341	41,704	42,200	39,914
TOTAL, SUPERINTENDENCE .. *Non-voted* ..			*37,116*	*35,350*	*35,800*	*35,750*
(b) DISTRICT MEDICAL OFFICERS						
1. PAY OF OFFICERS—						
Civil Surgeons (850—1,850) (Non-voted) ..	*19*	*19*		*1,95,000*		*2,15,000*
Other medical officers (200—1,000)	121	123		6,83,417		6,73,600
TOKEN REDUCTION MADE BY COUNCIL ..				—1		
TOTAL .. Voted ..			6,65,132	6,83,416	6,75,000	6,73,600
TOTAL .. *Non-voted* ..			*1,92,946*	*1,95,000*	*1,85,000*	*2,15,000*
2. PAY OF ESTABLISHMENT—						
Clerks (40—90)	108	108		86,210		86,950
Servants (10-8—15)	106	106		13,662		13,662
Leave salary				3,000		3,000
TOTAL ..			1,03,694	1,02,872	1,01,000	1,03,612
3. ALLOWANCES AND HONORARIA—						
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service—(Non-voted)				*200*		*200*
Cost of passages (Non-voted)				*4,000*		*4,000*
Travelling allowance .. — Voted ..				30,200		25,500
Travelling allowance .. — *Non-voted* ..				*5,700*		*5,000*
House rent and other allowances — Voted ..				4,100		5,240
House rent and other allowances — *Non-voted* ..				*1,200*		*1,200*
TOTAL .. Voted ..			33,443	34,300	31,000	30,740
TOTAL .. *Non-voted* ..			*9,961*	*11,100*	*17,000*	*10,400*
4. GRANTS-IN-AID—						
Contribution for passages of officers transferred from or to other departments (Non-voted) ..			*3,978*	*4,000*	*4,000*	*4,000*

A—MEDICAL ESTABLISHMENT—*(concluded)*

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
5. CONTINGENCIES—						
Contract .. .. }				11,277		10,381
Working charges, X-Ray plant, Naini Tal .. }						2,616
Tour charges				2,628		3,558
Non-contract contingencies—						
Telephone charges				4,540		1,871
Purchase and repair of typewriters				2,947		1,140
Rents				840		1,590
Other non-contract contingencies				1,645		500
Cost of rubber gloves, etc.				600		
TOTAL ..			25,215	24,477	25,000	21,656
TOTAL, DISTRICT MEDICAL OFFICERS .. { Voted ..			8,27,484	8,45,065	8,32,000	8,29,606
{ *Non-voted* ..			*2,06,885*	*2,10,100*	*2,06,000*	*2,29,400*
(c) RESERVE MEDICAL ESTABLISHMENT						
1. Reserve medical officers .. .. }			42,818	50,000	45,000	45,000
2. Leave salary .. .. .. }						
3. Travelling and other allowances			8,964	9,000	8,000	9,000
TOTAL, RESERVE OFFICERS ..			51,782	59,000	53,000	54,000
TOTAL, MEDICAL ESTABLISHMENT .. { Voted ..			9,23,607	9,45,769	9,27,200	9,23,522
{ *Non-voted* ..			*2,44,001*	*2,45,450*	*2,41,800*	*2,65,130*

B—HOSPITALS AND DISPENSARIES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(a) MEDICAL SCHOOL HOSPITAL						
1. PAY OF ESTABLISHMENT—						
Nurses, compounders, dressers and apprentices (20—190)	21	21		15,611		14,514
Servants (9—12)	6	6		792		792
TOTAL ..			15,477	16,403	15,800	15,306
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			7,606	7,200	7,000	6,450
3. CONTINGENCIES—						
Pay of menials				7,416		7,416
Other non-contract contingencies				9,200		9,200
Diet of nurses and patients				4,000		4,000
Stores from England				3,125		..
Stores in India				3,500		3,500
Customs duty				600		600
TOTAL ..			28,268	27,841	27,200	24,716
TOTAL, MEDICAL SCHOOL HOSPITAL ..			51,371	51,444	50,000	46,472
(b) OTHER HOSPITALS AND DISPENSARIES						
1. PAY OF ESTABLISHMENT—						
Subordinate medical officers (72—160) ..	3	4		5,940		6,648
Nurses and other medical staff (18—300) ..	86	86		56,568		57,022
Nurses				..		8,714
Health visitors (125+25)	3	3		4,950		5,400
Clerks and servants (10-8—40)	14	15		2,187		2,688
TOTAL .			61,151	69,645	65,000	80,472

B—HOSPITALS AND DISPENSARIES—(*concluded*)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—				
Travelling and other allowances	13,879	14,630	16,000	15,050
3. CONTINGENCIES—				
Contract		52,620		47,620
Stores from England		4,000		..
Stores in India		34,846		34,846
Customs duty		..		..
Pay of menials		28,076		28,014
Pay of menials		..		3,082
Non-contract contingencies		6,757		7,022
Diet of nurses and patients		30,000		29,738
Equipment		9,100		..
TOTAL ..	1,62,335	1,65,399	1,80,000	1,50,322
TOTAL, OTHER HOSPITALS AND DISPENSARIES ..	2,37,365	2,49,674	2,61,000	2,45,844
(c) GRANTS TO HOSPITALS AND DISPENSARIES—				
1. General—Recurring		1,55,763		1,56,504
2. Medical relief in rural areas	..	..		37,500
3. For maintenance of buildings { Recurring ..		11,845		11,845
{ Non-recurring ..		..		..
4. Re-grant of lapses		1,000		1,000
5. *Deduct*—Probable lapses		1,000		1,000
TOKEN REDUCTION MADE BY COUNCIL ..		—1		..
TOTAL ..	1,49,730	1,67,607	1,67,000	2,05,849
(d) CONTRIBUTIONS TO LOCAL BODIES—				
1. General .. .. { Recurring ..	} 3,26,512	3,43,927		3,62,549
{ Non-recurring ..		4,822		..
TOKEN REDUCTION MADE BY COUNCIL		—1		
2. Scheme for increasing number of dispensaries ..	8,431	22,203		7,204
3. Re-grant of lapses		10,000		10,000
4. *Deduct*—Probable lapses		10,000		10,000
TOTAL	3,34,943	3,70,951	3,69,000	3,69,753
(e) SCHEME FOR TRAINING COMPOUNDERS—				
1. Pay of substitutes				
2. Allowances to lecturers and other allowances ..		} 2,700		2,500
3. Contingencies				
TOTAL ..	2,252	2,700	2,500	2,500
(f) SPECIAL DISPENSARIES ON PILGRIM ROUTE (HEALTH SCHEME), GARHWAL ..	31,182	32,000	30,000	30,000
(g) (i) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF KING GEORGE'S HOSPITAL .. .. { Recurring ..	} 2,73,348	2,84,735	} 2,83,000	2,79,350
{ Non-recurring ..		..		..
(ii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF TUBERCULOSIS HOSPITAL, LUCKNOW (RECURRING) ..		..		11,312
(iii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF QUEEN MARY'S HOSPITAL FOR WOMEN AND CHILDREN .. { Recurring ..	} 78,123	79,032	} 73,500	79,135
{ Non-recurring ..		..		..
TOTAL, (g) ..	3,51,471	3,63,767	3,56,500	3,69,797
TOTAL, HOSPITALS AND DISPENSARIES ..	11,58,314	12,38,143	12,36,000	12,70,215

C—GRANTS FOR MEDICAL PURPOSES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. Indian Nursing Association			..	500		500
2. Dufferin Fund .. .. Recurring ..			1,71,333	1,73,093		1,69,203
Non-recurring ..				..		..
3. London Missionary Society			3,360	3,360		3,360
4. Medical Council and Board of Examinations ..			2,600	3,700		4,000
5. Development of indigenous system of medicine ..			34,440	†49,499		49,500
6. Roman Catholic dispensary at Teresapur ..			250	250		250
7. State Medical Faculty			14,100	11,000		9,500
8. Lucknow University (for training provincial medical officers)			..	2,000		2,625
9. Grants to private practitioners in rural areas ..			9,074	‡10,916		12,416
10. Grants for Ayurvedic and Unani colleges and schools			1,08,000	1,08,000		1,08,000
11. Grant for the X-Ray plant—						
(i) Cawnpore			686	500		500
(ii) Fyzabad			970	1,040		1,040
(iii) Naini Tal			674	600		600
12. Grant to the King Edward VII Sanatorium at Bhowali			17,000	17,000		17,000
13. Grant to St. John's Ambulance Association ..			1,350	1,350		1,350
14. Grant to United Provinces Nurses and Midwives Council			..	..		4,777
TOTAL, GRANTS FOR MEDICAL PURPOSES			3,63,837	3,82,808	3,71,000	3,84,621

D—BOARD OF INDIAN MEDICINE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Secretary (100)	1	1	1,195	1,200	1,200	1,200
2. PAY OF ESTABLISHMENT—						
Clerks (35—65)	2	2		1,366		1,380
Servants (12)	2	2		288		288
Leave salary				100		100
TOTAL ..			1,627	1,754	1,700	1,768
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			2,933	3,500	3,000	4,000
4. CONTINGENCIES—						
Contract				879		853
Non-contract				25		25
Remuneration to examiners				2,200		2,200
TOTAL ..			3,456	3,104	3,100	3,078
TOKEN REDUCTION MADE BY COUNCIL ..				—1		
TOTAL, BOARD OF INDIAN MEDICINE ..			9,211	9,557	9,000	10,046

† The original provision of Rs.34,500 has been reduced by Council to Rs.34,499.
‡ The original provision of Rs.5,417 has been reduced by Council to Rs.5,416.

E—MEDICAL SCHOOLS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(a) MEDICAL SCHOOL, AGRA			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Principal (2,300) .. .. Voted ..	..			..		..
Principal (2,300) .. .. *Non-voted* ..	*1*	*1*		*27,600*		*27,600*
Lecturers (pay and allowances) (100—537-8). Voted ..	10	8		56,937		44,596
Lecturers (pay and allowances) (100—537-8). *Non-voted* ..				*2,400*		*2,400*
TOKEN REDUCTION MADE BY COUNCIL ..				—1		
TOTAL .. Voted ..			52,579	56,936	51,000	44,596
TOTAL .. *Non-voted* ..			*30,146*	*30,000*	*30,000*	*30,000*
2. PAY OF ESTABLISHMENT—						
Subordinate medical officers (30—175) ..	8	7		14,069		13,468
Clerks (35—105)	4	4		3,180		2,850
Servants (10-8—35)	21	21		3,930		3,942
TOTAL ..			24,496	21,179	23,000	20,260
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				100		100
Travelling allowance .. *Non-voted* ..				*700*		*100*
House rent and other allowances				6,500		5,180
TOTAL .. Voted ..			6,445	6,600	6,500	5,280
TOTAL .. *Non-voted* ..			*74*	*700*	*500*	*100*
4. CONTINGENCIES—						
Contract				1,925		1,909
Pay of menials				1,656		1,656
Non-contract contingencies				6,748		20,267
Medical stores				4,540		4,540
Prizes and rewards				360		360
Scholarships				610		610
Remuneration to examiners				700		700
TOTAL ..			31,607	16,539	18,000	30,042
TOTAL, MEDICAL SCHOOL, AGRA .. Voted ..			1,15,127	1,01,254	98,500	1,00,178
TOTAL, MEDICAL SCHOOL, AGRA .. *Non-voted* ..			*30,220*	*30,700*	*30,500*	*30,100*
(b) FEMALE MEDICAL SCHOOL, AGRA						
1. PAY OF OFFICERS—						
Principal (1,155)	1	1		13,860		13,860
Lady doctors (200—300)	4	4		13,200		13,200
Leave salary				500		500
TOTAL ..			26,287	27,560	27,200	27,560
2. PAY OF ESTABLISHMENT—						
Superintendent and matrons (3—230)	4	4		4,148		4,268
Clerks and servants (10-8—90)	8	8		2,292		2,367
TOTAL ..			6,177	6,440	6,500	6,635
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			..	100	400	50
4. NON-CONTRACT CONTINGENCIES—						
Pay of menials				822		795
Purchase of books				100		100
Other non-contract contingencies				8,500		8,620
Medical stores				266		266
Prizes and rewards				90		90
TOTAL ..			10,139	9,778	10,900	9,871
TOTAL, FEMALE MEDICAL SCHOOL ..			42,603	43,878	45,000	44,116
TOTAL, MEDICAL SCHOOLS .. Voted ..			1,57,730	1,45,132	1,43,500	1,44,294
TOTAL, MEDICAL SCHOOLS .. *Non-voted* ..			*30,220*	*30,700*	*30,500*	*30,100*

F—MENTAL HOSPITALS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(a) PROVINCIAL HOSPITALS			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Superintendent { Voted (1,000—1,500) ..	1	1		13,055		13,655
Superintendent { *Non-voted (250) (allowances)* ..	*2*	*2*		*6,000*		*6,000*
Deputy and assistant superintendents (375—450) ..	3	3		14,100		12,300
Leave salary				500		500
TOTAL .. { Voted ..			27,701	27,655	30,000	26,455
TOTAL .. { *Non-voted* ..			*5,987*	*6,000*	*6,000*	*6,000*
2. PAY OF ESTABLISHMENT—						
Subordinate medical officers (68—160) ..	5	5		8,552		5,924
Compounders and dressers (18—50)	8	8		3,456		3,252
Overseers, matrons, daroghas, etc. (14—100) ..	171	171		43,620		43,620
Clerks (50—90)	4	4		3,720		3,660
Servants (10-8—16)	14	7		2,826		1,146
Leave salary				800		800
TOTAL			58,825	62,974	60,000	58,402
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				200		200
House rent and other allowances				3,960		3,800
TOTAL ..			2,971	4,160	3,500	4,000
4. CONTINGENCIES—						
Contract				25,877		25,877
Pay of menials				8,170		9,828
Non-contract contingencies				3,705		3,653
Diet of patients				55,400		55,400
TOTAL ..			96,458	93,152	96,500	94,758
TOTAL, PROVINCIAL HOSPITALS .. { Voted ..			1,85,955	1,87,941	1,90,000	1,83,615
TOTAL, PROVINCIAL HOSPITALS .. { *Non-voted* ..			*5,987*	*6,000*	*6,000*	*6,000*
(b) PROVINCIAL SHARE OF COST OF THE EUROPEAN HOSPITAL, RANCHI (*Non-voted*)			*23,726*	*57,293*	*40,000*	*32,000*
TOKEN REDUCTION MADE BY COUNCIL ..				—1		
TOTAL MENTAL HOSPITALS .. { Voted ..			1,85,955	1,87,940	1,90,000	1,83,615
TOTAL MENTAL HOSPITALS .. { *Non-voted* ..			*29,713*	*63,293*	*46,000*	*38,000*

G—CHEMICAL EXAMINER

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1 Pay of officers—						
Chemical Examiner (600—900)	1	1		16,800		14,900
Assistant Examiners (250—480) .	3	3		13,916		14,396
Total .			27,726	30,716	30,800	29,296
2. Pay of establishment—						
Chemical assistant (70—140)	2	2		1,837		2,121
Clerks (30—110) .. .	5	5		4,080		4,080
Servants (10-8—40) ..	13	13		2,922		2,814
Total ..			12,635	8,839	13,000	9,015
3 Allowances and honoraria— Travelling allowance			215	80	250	300
4 Contingencies—						
Contract				3,048		3,048
Pay of menials				288		288
Non-contract contingencies				2,138		1,595
Medical stores				5,220		5,220
Fees of the Imperial Serologist .. .				10,000		10,000
Total ..			21,729	20,694	22,500	20,151
5. *Deduct*—Amount debitable to Central Provinces Government for work done for that Government.			7,899	8,197	8,200	7,240
Total, Chemical Examiner ..			54,406	52,132	58,350	51,522

H—CHARGES IN ENGLAND

		Numbers	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Expenditure by Secretary of State						
Leave salaries and deputation pay	*Voted* ..	..	..	..	..	..
	Non-voted	..	..	..	..	..
Expenditure by High Commissioner—						
Leave salaries and deputation pay	*Voted*	..	..	..	..	32,000
	Non-voted	..	..	..	..	*47,360*
Sterling overseas pay	*Voted*	..	..	..	..	..
	Non-voted	..	..	..	..	*52,000*
Other Charges— Stores for India	*Voted* ..	..	..	..	..	7,120
Contribution to Tropical diseases Bureau	*Voted* ..	..	..	..	..	400
Total ..	*Voted* ..	..	..	..	..	39,520
	Non-voted	..	..	..	..	*99,360*
Total, Charges in England	*Voted* ..	..	..	..	..	39,520
	Non-voted	..	..	..	..	*99,360*

I—WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Petty works—				
Petty Works	11,886	12,000	11,650	17,000
.. .. ..		..		3,190
2. Maintenance and repairs—				
Superintendence		245		245
District charges		7,730		7,730
Hospitals and dispensaries		50,307		37,844
Board of Indian Medicine		30		30
Medical schools		6,970		6,970
Mental hospitals		17,460		17,460
Chemical Examiner		600		800
Water-tax on residential buildings		1,908		2,000
Total ..	71,690	85,250	82,000	73,079
Total, Works ..	83,576	97,250	93,650	93,269

GRANT No. 16

PUBLIC HEALTH

(HEAD OF ACCOUNT: 39—PUBLIC HEALTH)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on the DEPARTMENT OF PUBLIC HEALTH

Voted: Rupees twenty-three lakhs, thirty-seven thousand, nine hundred and nineteen.

Non-voted: Rupees forty-four thousand, five hundred and seventy.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF PUBLIC HEALTH:

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—PUBLIC HEALTH ESTABLISHMENT					
(a) SUPERINTENDENCE—					
1. Pay of officers	Voted	1,43,829	1,48,551	1,46,000	1,46,220
	Non-voted	*4,500*	..	..	..
2. Pay of establishment		56,311	62,188	62,000	62,888
3. Allowances and honoraria		15,861	19,500	18,000	18,540
4. Contingencies		35,395	39,402	39,000	30,756
TOTAL, (a)	Voted	2,51,396	2,69,641	2,65,000	2,58,404
	Non-voted	*4,500*	..	..	..
(b) GOVERNMENT VACCINE DEPOT		38,335	41,780	40,000	39,330
(c) MEDICAL OFFICERS OF HEALTH—					
1. Pay of officers		3,94,278	4,23,312	4,21,000	4,33,500
2. Pay of establishment		2,22,625	2,40,969	2,39,000	2,55,073
3. Allowances and honoraria		69,314	76,880	75,000	65,000
4. Contingencies		47,301	60,257	59,000	56,320
TOTAL, (c)		7,33,518	8,01,418	7,94,000	8,09,893
(d) EPIDEMIOLOGY BRANCH—					
1. Pay of establishment		70,155	73,893	70,000	67,273
2. Allowances and honoraria		24,350	22,480	22,000	17,600
3. Contingencies		35,401	34,345	38,500	32,900
TOTAL, (d)		1,29,906	1,30,718	1,30,500	1,17,773
(e) BOARD OF PUBLIC HEALTH—					
1. Pay of officers		1,195	1,200	1,200	1,200
2. Pay of establishment		1,862	1,680	2,000	1,662
3. Allowances and honoraria		499	510	500	600
4. Contingencies		667	795	800	1,239
TOTAL, (e)		4,223	4,185	4,500	4,701

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—PUBLIC HEALTH ESTABLISHMENT—*(concluded)*					
(f) PUBLIC HEALTH ENGINEERING ESTABLISHMENT					
1. Pay of officers ..	Voted ..	84,093	93,980	90,000	94,36[illegible]
	Non-voted ..	*35,695*	*42,300*	*30,000*	*26,45[illegible]*
2. Pay of establishment		1,10,742	1,15,389	1,12,000	1,11,71[illegible]
3. Allowances and honoraria ..	Voted ..	19,289	21,000	23,000	20,5[illegible]
	Non-voted ..	*3,561*	*6,000*	*2,000*	*2,0[illegible]*
4. Contingencies		19,888	20,000	20,000	19,75[illegible]
5. *Deduct*—Recoveries		32,937	40,000	50,000	50,0[illegible]
TOTAL, *(f)*..	Voted ..	2,01,075	2,10,369	1,95,000	1,96,33[illegible]
	Non-voted ..	*39,256*	*48,300*	*32,000*	*28,45[illegible]*
(g) ANTI-RABIC CENTRES		42,925	40,675	44,000	35,0[illegible]
TOTAL, A ..	Voted ..	14,01,378	14,98,786	14,73,000	14,61,4[illegible]
	Non-voted ..	*43,756*	*48,300*	*32,000*	*28,4[illegible]*
B—GRANTS FOR PUBLIC HEALTH PURPOSES					
1. Contributions to district boards.	Recurring ..	97,851	98,693		1,03,0[illegible]
	Non-recurring ..		..		..
2. Grant for special assistance to pilgrim centres (Recurring)		55,189	52,250		52,2[illegible]
3. Grant for urban sanitation	Recurring ..	64,604	66,181		66,18[illegible]
	Non-recurring ..		..		..
4. Grant for rural and minor sanitary works.	Recurring ..	56,048	53,000		53,0[illegible]
	Non-recurring ..		..		..
5. Grants to Improvement Trusts.	Recurring ..	..	..		..
	Non-recurring ..		2,692		..
6. Magh Mela charges (Allahabad) (Recurring) ..		1,77,820	55,500		56,6[illegible]
7. Grant to Seva Samiti		2,985	..		..
8. Grant for maternity and child welfare ..		1,21,252	1,22,600		1,22,[illegible]
9. Grant to United Provinces Olympic Association		1,200	1,200		1,2[illegible]
10. Grant to the United Provinces Branch of the Indian Red Cross Society (Recurring) ..			10		..
11. Grants for wells in rural areas		..	...		35,0[illegible]
12. Grant to United Provinces Sports Control Board			..		1,0[illegible]
13. Regrant of lapses			10,000		10,0[illegible]
14. *Deduct*—Probable lapses			10,000		10,0[illegible]
TOTAL, B ..		5,76,949	4,52,126	4,49,500	4,90,[illegible]

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-3
	Rs.	Rs.	Rs.	Rs.
C—EPIDEMIC DISEASES				
(a) Purchase of quinine—				
Contingencies	4,996	5,000	5,000	15,000
(b) Allotment for plague preventive measures—				
Contingencies	54,887	42,000	41,500	42,000
(c) Allotment for prevention of epidemics—				
Contingencies	43,282	64,668	45,000	56,000
(d) Anti-cholera measures in Garhwal—				
1. Pay of establishment	1,046	1,290	1,300	1,290
2. Contingencies	3,760	4,714	4,700	4,714
TOTAL, (d) ..	4,806	6,004	6,000	6,004
(e) Quinine Factory—				
1. Pay of establishment	1,363	2,714	2,500	3,220
2. Contingencies	42,792	1,07,756	1,02,500	64,980
TOTAL, (e) ..	44,155	1,10,470	1,05,000	68,200
(f) **Special anti-malaria operations**	..	..	..	**80,000**
TOTAL, C ..	1,52,126	2,28,142	2,02,500	2,67,204
D—CHARGES IN ENGLAND .. Voted ..	..	..	..	23,440
D—CHARGES IN ENGLAND .. *Non-voted* ..	..	..	..	*16,120*
E—WORKS				
1. Petty works	77,539	27,000	25,000	27,000
2. Maintenance and repairs	14,211	17,886	22,700	38,886
3. Losses on stock	41	500	300	300
4. Tools and plant	14,203	18,028	17,000	28,678
5. Suspense	—1,108	..	..	..
TOTAL, E ..	1,04,886	63,414	65,000	94,864
GRAND TOTAL .. Voted ..	22,35,339	22,42,468	21,90,000	23,37,919
GRAND TOTAL .. *Non-voted* ..	*43,756*	*48,300*	*32,000*	*44,570*

III—DETAILS of the foregoing : *See* pages 154 to 158.

A—PUBLIC HEALTH ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(a) SUPERINTENDENCE						
PAY OF OFFICERS—						
Director of Public Health (1,700—2,000) ..	1	1		21,833		20,760
Assistant Directors (1,000—1,500)	4	4		56,639		51,314
Deputy and assistant public analysts (215—1,500)	4	4		24,972		25,717
Assistant malaria officers ('50—800)	2	2		10,340		11,104
Assistant hygiene publicity officers (Senior) (350—800)	1	1		5,400		7,000
Lecturers (Hygiene Institute) (350—900) ..	3	3		25,767		26,725
Special pay to lecturers 3 (Rs.100)				3,600		3,600
TOTAL .. Voted ..			1,43,829	1,48,551	1,46,000	1,46,220
TOTAL .. *Non-voted* ..			*4,500*	..	..	..
PAY OF ESTABLISHMENT—						
Assistant hygiene publicity officer (Junior), analytical assistant and clerks (14—340) / Leave salary	53	53		55,520		55,838
Servants (10—20)	41	43		6,668		7,050
TOTAL ..			56,311	62,188	62,000	62,888
ALLOWANCES AND HONORARIA—						
Travelling and other allowances				19,500		18,540
TOTAL ..			15,861	19,500	18,000	18,540
CONTINGENCIES—						
Contract				8,271		8,271
Pay of menials						
Tour charges				1,500		1,500
Non-contract contingencies—				13,616		12,740
Remuneration to examiner and for Water Analysis and honoraria for demonstrations and lectures				750		..
Stores from England .. .. .. / Stores in India				14,365		7,345
Customs duty				900		900
TOTAL ..			35,395	39,402	39,000	30,756
TOTAL, SUPERINTENDENCE .. Voted ..			2,51,396	2,69,641	2,65,000	2,58,404
TOTAL, SUPERINTENDENCE .. *Non-voted* ..			*4,500*	..	..	..
(b) GOVERNMENT VACCINE DEPOT ..				41,780		39,330
TOTAL, GOVERNMENT VACCINE DEPOT ..			38,335	41,780	40,000	39,330

A—PUBLIC HEALTH ESTABLISHMENT—(continued)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(c) MEDICAL OFFICERS OF HEALTH						
1. PAY OF OFFICERS—						
Municipal, district reserve and school health officers (200—900)	66	68	3,94,278	4,23,312	4,21,000	4,33,500
Total ..			3,94,278	4,23,312	4,21,000	4,33,500
2. PAY OF ESTABLISHMENT—						
Municipal and Assistant Medical Officers of Health and School Health Officers (150—400) ..	50	53		1,75,800		1,84,500
Sanitary inspectors (70—100)	6	6		6,798		7,279
Clerks (32—90)	61	69		40,891		45,300
Servants (10—12)	121	136		17,480		17,994
TOTAL ..			2,22,625	2,40,969	2,39,000	2,55,073
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances—						
Municipal, district and school health officers ..	..	..	69,314	76,880	75,000	65,000
TOTAL ..			69,314	76,880	75,000	65,000
4. CONTINGENCIES—						
Contract				13,465		10,465
Pay of menials				17,000		19,045
Non-contract—						
District health officers .. .. .. } School health officers .. .. .. } Rents.. .. .. }				28,992		26,010
Medical stores .. .. }				800		800
TOTAL ..			47,301	60,257	59,000	56,320
TOTAL, MEDICAL OFFICERS OF HEALTH ..			7,33,518	8,01,418	7,94,000	8,09,893
(d) EPIDEMIOLOGY BRANCH						
1. PAY OF ESTABLISHMENT—						
Public health subordinates .. } Clerks and servants (12—160+30) .. .. }	43		70,155	73,893	70,000	67,273
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			24,350	22,480	22,000	17,600
3. CONTINGENCIES—						
Non-contract				21,995		20,000
Medical stores				12,350		12,900
TOTAL ..			35,401	34,345	38,500	32,900
TOTAL, EPIDEMIOLOGY BRANCH			1,29,906	1,30,718	1,30,500	1,17,773

A—PUBLIC HEALTH ESTABLISHMENT—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(e) BOARD OF PUBLIC HEALTH						
1. PAY OF OFFICERS—						
Special pay to Secretary (100)				1,200		1,200
TOTAL ..			1,195	1,200	1,200	1,200
2. PAY OF ESTABLISHMENT—						
Clerks (65—90)	2	2		1,200		1,200
Servants (12—16)	3	3		480		402
TOTAL ..			1,862	1,680	2,000	1,602
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			499	510	500	600
4. CONTINGENCIES—						
Contract				765		765
Non-contract				30		474
TOTAL ..			667	795	800	1,299
TOTAL, BOARD OF PUBLIC HEALTH ..			4,223	4,185	4,500	4,701
(f) PUBLIC HEALTH ENGINEERING ESTABLISHMENT						
1. PAY OF OFFICERS—						
Superintending Engineer (1,750—2,150) .. .. Non-voted ..	*1*	*1*		*25,800*		*26,430*
Mechanical Engineer { Voted (600—1,300) ..	1	1		11,200		15,100
Mechanical Engineer { *Non-voted* ..	..	..		..		..
Executive and Assistant Engineers .. { Voted (250—750) ..	11	12		82,780		79,265
Executive and Assistant Engineers .. { *Non-voted (375—1,375)*	*1*	..		*16,500*		..
TOTAL { Voted ..			84,093	93,980	90,000	94,365
TOTAL { *Non-voted* ..			*35,695*	*42,300*	*30,000*	*26,430*
2. PAY OF ESTABLISHMENT—						
Engineering subordinates, draftsmen and clerks (40—240)	37	37		53,650		51,470
Servants (9—16)	17	17		2,328		2,328
Temporary establishment				59,411		57,917
TOTAL ..			1,10,742	1,15,389	1,12,000	1,11,715
3. ALLOWANCES AND HONORARIA—						
Cost of passages .. .. { Voted ..						1,432
Cost of passages .. .. { *Non-voted* ..				*1,500*		..
Travelling and other allowances { Voted ..				21,000		19,068
Travelling and other allowances { *Non-voted* ..				*4,500*		*2,000*
TOTAL .. { Voted ..			19,289	21,000	23,000	20,500
TOTAL .. { *Non-voted* ..			*3,561*	*6,000*	*2,000*	*2,000*
4. CONTINGENCIES—						
Non-contract				20,000		19,750
English stores				..		..
Other tools and plant				..		..
TOTAL ..			19,888	20,000	20,000	19,750
5. *Deduct*—Recoveries on account of fees for services rendered			32,937	40,000	50,000	50,000
TOTAL, PUBLIC HEALTH ENGINEERING ESTABLISHMENT { Voted ..			2,01,075	2,10,369	1,95,000	1,96,330
TOTAL, PUBLIC HEALTH ENGINEERING ESTABLISHMENT { *Non-voted* ..			*39,256*	*48,300*	*32,000*	*28,450*
(g) ANTI-RABIC CENTRES						
1. PAY OF ESTABLISHMENT			5,488	4,330	6,200	4,512
2. ALLOWANCES AND HONORARIA			60	100	100	100
3. CONTINGENCIES (NON-CONTRACT)			37,377	36,245	37,700	30,425
TOTAL, ANTI-RABIC CENTRES			42,925	40,675	44,000	35,037
TOTAL, PUBLIC HEALTH ESTABLISHMENT { Voted ..			14,01,378	14,98,783	14,73,000	14,61,468
TOTAL, PUBLIC HEALTH ESTABLISHMENT { *Non-voted* ..			*43,756*	*48,300*	*32,000*	*28,450*

B—GRANTS FOR PUBLIC HEALTH PURPOSES

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
1. Contributions to district boards .. .. Recurring ..	97,851	98,693		1,03,095
Non-recurring ..		..		..
2. Grant for special assistance to pilgrim centres (Recurring)	55,189	52,250		52,250
3. Grants for urban sanitation .. .. Recurring ..	64,604	66,181		66,181
Non-recurring ..		..		..
4. Grants for rural and minor sanitary works .. Recurring ..	56,048	53,000		53,000
Non-recurring ..		..		..
5. Grants to Improvement Trusts .. .. Recurring ..	..	..		..
Non-recurring ..		2,692		..
6. Magh Mela charges (Allahabad) (Recurring)—				
(a) General	94,473	37,500		38,500
(b) Police	33,534	2,865		2,982
(c) Public Health	49,813	15,135		15,135
7. Grant to Seva Samiti (Non-recurring)	2,985	..		..
8. Grant for Maternity and Child Welfare	1,21,252	1,22,600		1,22,600
9. Grant to United Provinces Olympic Association	1,200	1,200		1,200
10. Grant to United Provinces Branch of the Indian Red Cross Society (Recurring)	..	10		..
11. Grants for wells in rural areas	..	..		35,000
12. Grant to United Provinces Sports Control Board	..			1,000
13. Regrant of lapses	..	10,000		10,000
14. *Deduct*—Probable lapses	..	10,000		10,000
TOTAL, GRANTS FOR PUBLIC HEALTH PURPOSES ..	5,76,949	4,52,126	4,49,500	4,90,943

C—EPIDEMIC DISEASES

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(a) PURCHASE OF QUININE—				
Contingencies	4,996	5,000	5,000	15,000
(b) ALLOTMENT FOR PLAGUE PREVENTIVE MEASURES—				
Contingencies (Non-contract)	54,887	42,000	41,500	42,000
(c) ALLOTMENT FOR PREVENTION OF EPIDEMICS—				
Contingencies :				
Cost of permanganate of potash		36,000		30,000
Customs duty		6,000		6,000
Other contingencies		22,668		20,000
TOTAL, ALLOTMENT FOR PREVENTION, ETC.	43,282	64,668	45,000	56,000
(d) ANTI-CHOLERA MEASURES IN GARHWAL—				
1. Pay of establishment	1,046	1,290	1,300	1,290
2. Contingencies (Non-contract)	3,760	4,714	4,700	4,714
TOTAL, ANTI-CHOLERA MEASURES, ETC.	4,806	6,004	6,000	6,004
(e) QUININE FACTORY—				
1. Pay of establishment	1,363	2,714	2,500	3,220
2. Contingencies (Non-contract)	42,792	1,07,756	1,02,500	64,980
TOTAL ..	44,155	1,10,470	1,05,000	68,200
(f) Special anti-malaria operations				80,000
TOTAL, EPIDEMIC DISEASES ..	1,52,126	2,28,142	2,02,500	2,67,204

D—CHARGES IN ENGLAND

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY SECRETARY OF STATE—				
Other charges (voted)	..	..	..	..
EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay .. Voted ..	..	..	..	16,160
Non-voted	..	..	..	*13,960*
Sterling overseas pay .. .. Voted ..	..	..	..	2,160
Non-voted..	..	..	..	*2,160*
OTHER CHARGES—				
Stores for India (voted)	..	..	..	5,120
Expenses of recruitment (voted)	..	..	..	..
Total .. Voted ..	..	..	..	23,440
Non-voted..	..	..	..	*16,120*
TOTAL, CHARGES IN ENGLAND .. .. Voted ..	..	..	..	23,440
Non-voted..	..	..	..	*16,120*

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revsied estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
E—WORKS				
1. PETTY WORKS—				
(*a*) Superintendence		..		..
(*b*) Board of Public Health		..		..
Magh Mela water-supply		14,000		14,000
Magh Mela electric supply		10,000		10,000
Magh Mela pontoon bridge		..		..
Lump provision for public health surveys		3,000		3,000
Public Health Engineering establishment		..		..
TOTAL ..	77,539	27,000	25,000	27,000
2. MAINTENANCE AND REPAIRS—				
(*a*) Superintendence		4,000		4,000
(*b*) Public Health Engineering Establishment..		13,886		24,886
TOTAL ..	14,211	17,886	22,700	38,886
3. LOSSES ON STOCK	41	500	300	300
4. TOOLS AND PLANT	14,203	18,028	17,000	28,678
5. SUSPENSE	—1,108	..	..	..
TOTAL, WORKS ..	1,04,886	63,414	65,000	94,864

GRANT No. 17

AGRICULTURE

(HEAD OF ACCOUNT: 40—AGRICULTURE)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on the DEPARTMENT OF AGRICULTURE

Voted: Rupees thirty-seven lakhs, thirty-six thousand, eight hundred and seventy-four.

Non-voted: Rupees one lakh, seventy-six thousand, three hundred and thirty-two.

II—SUB-HEADS under which this grant will be accounted for by the AGRICULTURAL DEPARTMENT:

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs
AGRICULTURAL DEPARTMENT					
A—SUPERINTENDENCE—					
1. Pay of officers ..	Voted ..	24,725	27,484	28,000	26,220
	Non-voted ..	*25,459*	*25,430*	*25,000*	*26,030*
2. Pay of establishment	..	47,255	48,546	50,000	49,660
3. Allowances and honoraria	Voted ..	12,816	8,190	10,000	6,690
	Non-voted ..	*5,832*	*4,500*	*4,500*	*4,500*
4. Contingencies	..	13,427	10,538	10,500	10,578
TOTAL, A ..	Voted ..	98,223	94,758	98,500	93,148
	Non-voted ..	*31,291*	*29,930*	*29,500*	*30,530*
B—SUBORDINATE AGRICULTURAL STAFF—					
1. Pay of establishment	..	3,27,295	3,60,962	3,57,000	3,61,013
2. Allowances and honoraria ..	..	57,823	70,040	65,000 }	65,000
3. Contingencies	..	..	5,400	5,000 }	3,000
TOTAL, B	..	3,85,118	4,36,402	4,27,000	4,29,013
C—OTHER SUPERVISING STAFF—					
1. Pay of officers ..	Voted ..	1,13,795	1,13,086	1,10,000	1,11,080
	Non-voted ..	*24,903*	*36,900*	*36,900*	*38,000*
2. Pay of establishment	..	1,13,180	99,339	1,05,000	1,01,661
3. Allowances and honoraria	Voted ..	35,413	36,590	35,000	32,090
	Non-voted ...	*4,336*	*3,900*	*4,500*	*4,000*
4. Contingencies	..	57,515	67,778	63,600	64,295
Total ..	Voted ..	3,19,903	3,16,793	3,13,600	3,09,126
	Non-voted ..	*29,239*	*40,800*	*41,400*	*42,000*
D—AGRICULTURAL ENGINEERING—					
1. Pay of officers	..	47,269	52,020	53,000	53,760
2. Pay of establishment	..	1,09,203	1,13,123	1,09,000	1,04,157
3. Allowances and honoraria ..	..	34,941	30,000	36,000	30,000
4. Contingencies	..	89,218	1,16,381	1,10,000	96,331
TOTAL, D ..	..	2,80,631	3,11,524	3,08,000	2,84,248

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL EXPERIMENTS				
—EXPERIMENTS AND DEMONSTRATIONS—				
1. Demonstration work				
2. Practical training in Agriculture at Fyzabad and other departmental farms.. ..				
3. Lump provision for miscellaneous experiments				
4. Lump provision for subsidies to agricultural industry				
5. Allotment at the disposal of the Board of Agriculture				
6. Lump provision for assistance to private demonstration farms				
7. Grant to the Naini Agricultural Institute, Allahabad	92,700	1,42,700	1,25,000	1,93,868
8. **Grant to the United Provinces Fruit Development Board for Fruit Marketing scheme .. Rs.2,011**				
9. Scheme to provide stimulus for growing barley and linseed and expansion of commercialized orcharding				
10. **Intensive agricultural development on the Mat Branch of the Upper Ganges Canals— Rs.**				
Recurring 23,833				
Non-recurring 7,000				
11. Sugar Excise Fund—				
(i) Distribution of sugarcane seed ..	1,05,064	2,01,080	2,01,000	2,45,969
(ii) Development of tube-wells	21,789	69,886	69,900	91,017
12. Experiments from grant by the Indian Council of Agricultural Research	1,08,319	1,03,832	1,04,546	1 13,504
13. Contingencies	2,309	100	100	100
14. *Deduct*—Grant from Imperial Council of Agricultural Research and Indian Central Cotton Committee	1,10,426	1,03,832	1,04,546	..
TOTAL, E ..	2,19,755	4,13,766	3,96,000	6,44,458
AGRICULTURAL EDUCATION AND RESEARCH				
—AGRICULTURAL COLLEGE RESEARCH LABORATORIES AND FARMS—				
1. Pay of officers .. { Voted ..	56,712	57,786	58,000	59,393
{ *Non-voted* ..	*56,240*	*71,542*	*67,000*	*47,992*
2. Pay of establishment	77,596	75,431	77,000	76,597
3. Allowances and honoraria { Voted ..	7,139	6,000	8,000	6,000
{ *Non-voted* ..	*5,611*	*6,300*	*6,000*	*4,300*
4. Contingencies	1,22,671	1,18,901	1,25,000	1,19,894
5. *Deduct*—Recoveries on account of supply of gas	..	..	..	..
TOTAL, F.. { Voted ..	2,64,118	2,58,118	2,68,000	2,61,884
{ *Non-voted* ..	*61,851*	*77,842*	*73,000*	*52,292*
—AGRICULTURAL SCHOOLS—				
1. Pay of officers	7,784	10,586	10,300	11,147
2. Pay of establishment	19,023	18,140	17,200	17,994
3. Allowances and honoraria	1,404	700	700	873
4. Contingencies	22,297	24,637	23,800	26,769
TOTAL, G ..	50,508	54,063	52,000	56,783

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
H—EXPERIMENTAL FARMS—					
1. Pay of establishment		13,138	12,880	13,500	13,119
2. Allowances and honoraria		1,070	1,120	1,000	1,120
3. Contingencies		2,36,577	2,72,632	2,85,500	3,00,997
TOTAL, H ..		2,50,785	2,86,632	3,00,000	3,15,236
I—PUBLIC EXHIBITIONS AND FAIRS—					
1. Grants to fair committees for prizes .. .. 2. Agricultural shows			5,000	9,000	8,000
3. Other charges			2,600	1,000	3,095
TOTAL, I ..		9,839	7,600	10,000	11,095
BOTANICAL AND PUBLIC GARDENS					
J—PUBLIC GARDENS—					
1. Pay of officers ..	Voted ..	28,224	30,357	31,000	31,310
	Non-voted ..	..	..	..	..
2. Pay of establishment		25,188	25,565	25,000	25,855
3. Allowances and honoraria ..	Voted ..	3,460	3,474	4,000	3,787
	Non-voted ..	..	..	..	..
4. Contingencies ..	Voted ..	1,12,490	1,10,271	1,11,000	91,188
	Non-voted ..	..	..	..	*16,590*
5. *Deduct*—Contribution from Central Government and other bodies		10,978	10,978	11,000	10,978
TOTAL, J ..	Voted ..	1,58,384	1,58,689	1,60,000	1,41,162
	Non-voted ..	..	..		*16,590*
K—NAZUL AND OTHER GARDENS—					
1. Pay of establishment		10,980	11,922	11,600	12,042
2. Allowances and honoraria		211	270	200	270
3. Contingencies		15,657	16,410	15,200	16,409
TOTAL, K ..		26,848	28,602	27,000	28,721
L—1. SPECIAL RURAL UPLIFT SCHEMES ..		57,095	1,35,000	1,43,000	1,00,000
2. Extra allotment for— Rural development including— (i) Communications (ii) Water-supply (iii) Cottage industries ..		..	..	..	**10,00,000**
TOTAL, L ..		57,095	1,35,000	1,43,000	11,00,000
M—CHARGES IN ENGLAND—	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*34,920*
N—WORKS—					
1. Petty works		26,994	31,600	30,000	22,000
2. Maintenance and repairs		33,670	40,000	39,200	40,000
TOTAL, M ..		60,664	71,600	69,200	62,000
GRAND TOTAL ..	Voted ..	21,81,871	25,73,547	25,72,300	37,36,874
	Non-voted ..	*1,22,381*	*1,48,572*	*1,43,900*	*1,76,332*

III—DETAILS of the foregoing—*See* pages 162 to 167.

AGRICULTURAL DEPARTMENT

SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Director (2,000—2,250) (Non-voted)	*1*	*1*		*25,430*		*26,030*
Assistant Deputy Director (Voted)	..	..		..		..
Personal Assistant and Inspector of Accounts and Stores (250—830)	2	2		16,093		13,700
Special officer (250—750+100)	1	1		7,791		8,620
Fruit Expert (300—1,000)	1	1		3,600		3,900
TOTAL .. Voted ..			24,725	27,484	28,000	26,220
TOTAL .. *Non-voted* ..			*25,459*	*25,430*	*25,000*	*26,030*
2. PAY OF ESTABLISHMENT—						
Clerks and Works overseer (35—300)	27	27		40,210		40,256
Servants (12—19)	15	15		2,322		2,322
Leave salary				3,000		3,000
Temporary establishment				3,014		4,082
TOTAL ..			47,255	48,546	50,000	49,660
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				8,000		6,500
Travelling allowance .. *Non-voted* ..				*4,500*		*4,500*
House rent and other allowances				190		190
TOTAL .. Voted ..			12,816	8,190	10,000	6,000
TOTAL .. *Non-voted* ..			*5,832*	*4,500*	*4,500*	*4,500*
4. CONTINGENCIES—						
Contract				7,526		7,526
Tour charges				..		..
Pay of menials				624		624
Non-contract contingencies				2,388		2,428
TOTAL ..			13,427	10,538	10,500	10,578
TOTAL, AGRICULTURAL SUPERINTENDENCE. Voted ..			98,223	94,758	98,500	93,148
TOTAL, AGRICULTURAL SUPERINTENDENCE. *Non-voted* ..			*31,291*	*29,930*	*29,500*	*30,530*

B—SUBORDINATE AGRICULTURAL STAFF

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF ESTABLISHMENT—						
Subordinate Agricultural Service (65—270) ..	193	193		2,76,214		2,64,83[illegible]
Inspector				3,840		..
Fieldmen (30—90)	111	111		61,596		57,740
Servants (10—12)	30	54		11,268		7,2[illegible]
Temporary establishment				13,044		33,6[illegible]
Lump deduction				5,000		2,500
TOTAL ..			3,27,295	3,60,962	3,57,000	3,61,0[illegible]
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			57,823	70,040	65,000	65,000
3. CONTINGENCIES—						
Other non-contract contingencies			..	5,400	5,000	3,000
TOTAL, SUBORDINATE AGRICULTURAL STAFF ..			3,85,118	4,36,402	4,27,000	4,29,0[illegible]

C—OTHER SUPERVISING STAFF

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Deputy Directors (750—1,500) (Non-voted) ..	*2*	*2*		*36,900*		*38,000*
Deputy Director (350—1,250) .. .. } Divisional Superintendents (250—750) .. .. } Assistant Deputy Directors (250—750) .. .. }	18	18		1,13,086		1,11,080
TOTAL .. Voted ..			1,13,795	1,13,086	1,10,000	1,11,080
TOTAL .. *Non-voted* ..			*24,903*	*36,900*	*36,900*	*38,000*
2. PAY OF ESTABLISHMENT—						
Cattle Inspectors and overseers (90—200) ..	6	6		9,694		10,054
Veterinary assistant (40—80)	1	1		504		502
Clerks (30—130)	63	91		61,993		72,677
Servants (9—16)	55	111		7,622		14,652
Temporary establishment				19,526		6,776
Lump deduction				..		3,000
TOTAL ..			1,13,180	99,339	1,05,000	1,01,661
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				36,500		32,000
Travelling allowance .. *Non-voted* ..				*3,900*		*4,000*
House rent and other allowances				90		90
TOTAL .. Voted ..			35,413	36,590	35,000	32,090
TOTAL .. *Non-voted* ..			*4,336*	*3,900*	*4,500*	*4,000*
4. CONTINGENCIES—						
Contract				20,172		20,172
Pay of menials				1,478		1,478
Tour charges				800		800
Non-contract—						
Other charges				9,148		11,245
Miscellaneous experiments				1,500		1,500
Seed and implement stores				34,680		29,100
TOTAL ..			57,515	67,778	63,600	64,295
TOTAL, C—OTHER SUPERVISING STAFF. Voted ..			3,19,903	3,16,793	3,13,600	3,09,126
TOTAL, C—OTHER SUPERVISING STAFF. *Non-voted* ..			*29,239*	*40,800*	*41,400*	*42,000*

D—AGRICULTURAL ENGINEERING

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Agricultural Engineers (200—1,000)	8	8		52,020		53,760
TOTAL ..			47,269	52,020	53,000	53,760
2. PAY OF ESTABLISHMENT—						
Engineering staff (40—210)	10	10		19,642		17,600
Clerical staff (45—200)	12	12		13,782		14,486
Servants (12—16)	22	22		3,216		3,216
Permanent non-pensionable establishment ..				33,223		32,133
Temporary establishment				43,260		43,722
Lump deduction				..		7,000
TOTAL ..			1,09,203	1,13,123	1,09,000	1,04,157

D—AGRICULTURAL ENGINEERING—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			34,941	30,000	36,000	30,000
4. CONTINGENCIES—						
Contract				5,335		5,335
Tour charges				800		800
Non-contract contingencies—						
Other charges				1,180		1,180
Rent				2,016		2,316
Boring operations				20,850		13,000
Tube-well experiments, improvements, etc.				67,700		60,200
Workshop charges				15,000		10,000
Maintenance of gas plant and oil engine (Cawnpore College)				7,000		7,000
Deduct—Recoveries on account of supply of gas				3,500		3,500
TOTAL ..			89,218	1,16,381	1,10,000	96,331
TOTAL, D—AGRICULTURAL ENGINEERING ..			2,80,631	3,11,524	3,08,000	2,84,248

E—AGRICULTURAL EXPERIMENTS

(Demonstrations on fields of cultivators, and grants-in-aid of agricultural development.)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Demonstration works			74,680	62,000	1,25,000 (items 1–8)	65,000
2. Practical training in Agriculture at Fyzabad and other departmental farms..			..	..		7,140
3. Lump provision for miscellaneous experiments ..			500	700		700
4. Lump provision for Subsidies to Agricultural Industry			..	20,000		30,685
5. Allotment at the disposal of the Board of Agriculture..			5,000	5,000		5,000
6. Lump provision for assistance to private demonstration farms			4,350	20,000		15,000
7. Grant to the Naini Agricultural Institute, Allahabad			..	20,000		20,000
Grant to the Naini Agricultural Institute, Allahabad (non-recurring)			..	..		2,500
8. Grant to the United Provinces Fruit Development Board for Fruit Marketing Scheme ..			..	..		2,010
9. Scheme to provide stimulus for growing barley and linseed and expansion of commercialized orcharding.			8,170	15,000		15,000
10. Intensive Agricultural Development on the Mat Branch of the Upper Ganges Canals: Recurring .. Rs. 28,833; Non-recurring .. Rs. 7,000			..	..		30,833
11. Sugar Excise Fund—						
(i) Distribution of sugarcane seed			1,05,064	2,01,080	2,01,000	2,45,969
(ii) Development of tube-wells			21,789	69,886	69,900	91,017
12. Experiments from grant by the Imperial Council of Agricultural Research—						
(i) Study of sugarcane seedling scheme ..			624	..	3,000	526
(ii) Rice research scheme..			23,585	24,511	22,475	*27,104
(iii) Scheme for economic inquiry into the cost of cultivation of crops in the principal sugarcane and cotton tracts			15,190	14,040	8,434	..
(iv) Feeding of cattle at departmental farms ..			..	..	..	16,680
(v) Research into the development of the fruit industry in the hills			28,453	26,393	29,152	28,461
(vi) Investigation into the problem of sugar industry in United Provinces			21,073	17,052	19,509	17,548
(vii) Malting and brewing experiments with barley			1,158	1,550	1,550	1,800
(viii) Marketing scheme			18,236	20,286	20,426	21,105
13. Contingencies—						
Other charges			2,309	100	100	100
14. *Deduct*—Grant from the Imperial Council of Agricultural Research and Indian Central Cotton Committee			1,10,426	1,03,832	1,04,546	..
TOTAL, AGRICULTURAL EXPERIMENTS			2,19,755	4,13,766	3,96,000	6,44,438

* Includes Rs.5,000 on account of this Government's share towards Rice Research scheme.

AGRICULTURAL EDUCATION AND RESEARCH

F—AGRICULTURAL COLLEGE AND RESEARCH LABORATORIES AND FARMS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Principal (Non-voted)				*1,800*		*1,800*
Chemists, Botanists and other officers. Voted (250—750) ..	10	10		57,786		59,393
Chemists, Botanists and other officers. *Non-voted (500—1,150)* ..	*5*	*5*		*69,742*		*46,192*
TOTAL .. Voted ..			56,712	57,786	58,000	59,393
TOTAL .. *Non-voted* ..			*56,240*	*71,542*	*67,000*	*47,992*
2. PAY OF ESTABLISHMENT—						
Instructors, overseers, and fieldmen (22—300) ..	30	30		47,131		47,204
Clerks (45—150)	15	15		15,310		14,711
Servants (11—30)	53	53		10,256		10,150
Store-keeper (50—140)	1	1		900		900
College librarian and clerk (temporary) (35—150)	2	2		1,408		1,460
Library servants (10-8—13) ..	3	3		426		426
Temporary establishment				..		4,746
Lump deduction				..		3,000
TOTAL ..			77,596	75,431	77,000	76,597
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances.. Voted ..			7,139	6,000	8,000	6,000
Travelling and other allowances.. *Non-voted* ..				*6,300*		*4,300*
Cost of passages (Non-voted)			*5,611*	..	*6,000*	..
Irrigation charges (Non-voted)				..		..
TOTAL .. Voted ..			7,139	6,000	8,000	6,000
TOTAL .. *Non-voted* ..			*5,611*	*6,300*	*6,000*	*4,300*
4. CONTINGENCIES—						
Contract (general)				7,105		7,081
Tour charges				50		50
Pay of menials (general)				2,088		2,088
Contract (combined library)				999		999
Non-contract (general)—						
Purchase of books				4,100		4,100
Purchase and repair of typewriters				782		242
Clothing				7		70
Other non-contract charges				152		156
Maintenance of Agricultural College estates and Horticultural gardens				10,725		12,085
Research farm contingencies, including cotton area maintenance charges				32,200		33,000
Instructional farm contingencies				15,000		14,000
Poultry and dairy farm contingencies				6,400		7,400
Field work				18,844		19,694
Scholarships and prizes				4,224		4,404
Purchase of chemicals and apparatus				11,765		12,125
Shahjahanpur laboratory charges				4,400		2,400
TOTAL			1,22,671	1,18,901	1,25,000	1,19,894
TOTAL, AGRICULTURAL COLLEGE, ETC. Voted ..			2,64,118	2,58,118	2,68,000	2,61,884
TOTAL, AGRICULTURAL COLLEGE, ETC. *Non-voted* ..			*61,851*	*77,842*	*73,000*	*52,292*

G—AGRICULTURAL SCHOOLS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Principal (250—750)	2	2		10,286		10,847
Special pay to Assistant Surgeon (25).. ..				300		300
TOTAL ..			7,784	10,586	10,300	11,147
2. PAY OF ESTABLISHMENT—						
Teachers, instructors and fieldmen (50—250) ..	10	10		15,164		15,345
Clerks (50—100)	2	2		1,657		1,486
Servants (10-8—19)	8	8		1,319		1,203
Temporary establishment				..		960
Lump deduction				..		1,000
TOTAL ..			19,023	18,140	17,200	17,994

G—AGRICULTURAL SCHOOLS—(*concluded*)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances ..			1,404	700	700	873
4. CONTINGENCIES—						
Non-contract—						
Miscellaneous office contingencies				1,752		2,452
Other charges				143		1,251
Running charges of dairy				3,000		3,324
Scholarships and prizes				5,000		5,000
Fees to examiners				442		442
Running charges of farms				14,300		14,300
TOTAL ..			22,297	24,637	23,800	26,769
TOTAL, AGRICULTURAL SCHOOLS ..			50,508	54,063	52,000	56,783

H—EXPERIMENTAL FARMS

(DEPARTMENTAL, EXPERIMENTAL, DEMONSTRATION AND SEED FARMS)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
PAY OF ESTABLISHMENT—						
Superior establishment (20—50)	24	24		12,880		11,119
Temporary establishment				..		2,000
TOTAL ..			13,138	12,880	13,500	13,119
ALLOWANCES AND HONORARIA—						
Travelling allowances			1,070	1,120	1,000	1,120
CONTINGENCIES—						
Contract .. .. } Non-contract—Clothing .. .. .. }				332		497
Farm contingencies (including cattle farm and model dairying contingencies)				2,30,000		2,25,000
Purchase of bulls				34,500		34,500
Purchase of stud bulls						25,000
Grants to district Cattle-breeding Committees ..				800		1,000
Stipends and grants				7,000		..
Establishment of potato Research Farm in the Hills— Recurring .. .. Rs.4,600; Non-recurring Rs.5,000						9,600
Opening of a storage godown for potato at high altitude :— Recurring .. .. Rs.400; Non-recurring Rs.5,000						5,400
TOTAL ..			2,36,577	2,72,632	2,85,500	3,00,097
TOTAL, EXPERIMENTAL FARMS ..			2,50,785	2,86,632	3,00,000	3,15,236

I—PUBLIC EXHIBITIONS AND FAIRS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Grants to fair committees for prizes (provincial) .. } Agricultural shows .. .. .. }				5,000	9,000	8,000
Other charges (divisional contract)				2,600	1,000	3,095
TOTAL, PUBLIC EXHIBITIONS AND FAIRS ..			9,839	7,600	10,000	11,095

BOTANICAL AND PUBLIC GARDENS

J—PUBLIC GARDENS

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
PAY OF OFFICERS—						
Deputy Director (750—1,200) Voted ..	1	1		9,525		9,885
Deputy Director (750—1,200) *Non-voted* ..	..	..		..		..
Superintendents .. Voted (250—700) ..	3	3		20,832		21,425
Superintendents .. *Non-voted*				..		..
TOTAL .. Voted ..			28,224	30,357	31,000	31,310
TOTAL .. *Non-voted* ..			..	..	..	..
PAY OF ESTABLISHMENT—						
Overseers, gardeners and assistants (13—240) ..	24	24		9,319		9,397
Clerks (45—125)	14	14		14,248		14,208
Servants (10-8—16)	14	14		1,998		1,962
Temporary establishment			..	..		288
TOTAL ..			25,188	25,565	25,000	25,855

J—PUBLIC GARDENS—(concluded)

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				2,500		3,000
House rent and other allowances				974		787
TOTAL			3,460	3,474	4,000	3,787
4. CONTINGENCIES—						
Contract—						
Miscellaneous office contingencies			..	4,069		4,053
Tour charges				50		50
Non-contract—						
Purchase and repair of typewriters				60		485
Clothing			..	476		496
Other non-contract contingencies				116		152
Garden contingencies .. Voted ..				1,05,500		85,952
Garden contingencies .. *Non-voted* ..			..	..	..	*16,590*
TOTAL .. Voted ..			1,12,490	1,10,271	1,11,000	91,188
TOTAL .. *Non-voted* ..			..	..	..	*16,590*
5. *Deduct*—Contribution from the Central Government and other bodies			10,978	10,978	11,000	10,978
TOTAL, PUBLIC GARDENS Voted ..			1,58,384	1,58,689	1,60,000	1,41,162
TOTAL, PUBLIC GARDENS *Non-voted* ..			..	..	..	*16,590*
K—NAZUL AND OTHER GARDENS						
1. PAY OF ESTABLISHMENT—						
Overseer and clerks (10—240)	3	3		2,520		2,640
Gardeners and assistants (9—45)	72	72		9,402		9,402
TOTAL ..			10,980	11,922	11,600	12,042
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			211	270	200	270
3. CONTINGENCIES—						
Contract				13,632		13,629
Pay of menials				2,778		2,780
TOTAL ..			15,657	16,410	15,200	16,409
TOTAL, NAZUL AND OTHER GARDENS ..			26,848	28,602	27,000	28,721
L—SPECIAL RURAL UPLIFT SCHEMES						
(1) Lump provision for special rural uplift schemes..			57,095	1,35,000	1,43,000	1,00,000
(2) Extra allotment for Rural Development including improvement of (i) Communications ..						
(ii) Water-supply						
(iii) Cottage industries ..						10,00,000
TOTAL ..			57,095	1,35,000	1,43,000	11,00,000
M—CHARGES IN ENGLAND						
EXPENDITURE BY HIGH COMMISSIONER—						
Leave salaries and deputation pay Voted ..			..	..	..	..
Leave salaries and deputation pay *Non-voted* ..			..	..	..	*16,120*
Sterling overseas pay .. .. Voted ..			..	..	..	..
Sterling overseas pay .. .. *Non-voted* ..			..	..	..	*18,800*
OTHER CHARGES—						
Expenses of recruitment .. Voted ..			..	..	..	..
TOTAL, CHARGES IN ENGLAND .. Voted ..			..	..	..	..
TOTAL, CHARGES IN ENGLAND .. *Non-voted* ..			..	..	..	*34,920*
N—WORKS						
1. PETTY WORKS			26,994	31,600	30,000	22,000
2. MAINTENANCE AND REPAIRS			33,670	40,000	39,200	40,000
TOTAL, WORKS ..			60,664	71,600	69,200	62,000

GRANT No. 18
VETERINARY
(HEAD OF ACCOUNT—41—VETERINARY)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on the VETERINARY SERVICES

Voted : Rupees four lakhs, fifty thousand, four hundred and forty-eight.

Non-voted : Rupees twenty-two thousand, nine hundred and fifty-four.

II—SUB-HEADS under which this grant will be accounted for by the VETERINARY DEPARTMENT :

		Actuals, 1935-36 Rs.	Budget and supplementary grants, 1936-37 Rs.	Revised estimate 1936-37 Rs.	Budget estimate, 1937-38 Rs.
A—SUPERINTENDENCE—					
1. Pay of officers	Voted	25,449	25,342	26,000	23,892
	Non-voted	*14,784*	*15,554*	*15,600*	*6,154*
2. Pay of establishment	..	2,40,565	2,42,402	2,44,000	28,160
3. Allowances and honoraria	Voted	18,005	15,580	19,000	9,180
	Non-voted	*4,453*	*4,000*	*5,000*	*2,000*
4. Contingencies	..	22,286	14,129	23,000	13,992
TOTAL, A	Voted	3,06,305	2,97,453	3,12,000	75,224
	Non-voted	*19,237*	*19,554*	*20,600*	*8,154*
B—VETERINARY INSTRUCTION—					
Payments to other Governments for the training of students	..	9,860	13,620	13,400	15,770
C—SUBORDINATE ESTABLISHMENTS—					
1. Pay of establishment	..	..	..	..	31,040
2. Allowances and honoraria	..	..	..	..	8,000
TOTAL, C	..	..	..	..	39,040
D—HOSPITALS AND DISPENSARIES—					
1. Pay of establishment	..	..	..	..	1,89,380
2. Allowances and honoraria	..	..	..	..	1,000
3. Contingencies	..	..	9,600	..	3,600
TOTAL, D	..	..	9,600	..	1,93,980
E—BREEDING OPERATIONS—					
1. Pay of establishment	..	..	..	..	6,600
2. Allowances and honoraria	..	..	..	..	3,000
3. Grants-in-aid	..	25,053	18,990	20,000	17,748
4. Contingencies	..	62,672	1,05,500	1,00,000	86,400
TOTAL, E	..	87,725	1,24,490	1,20,000	1,13,748
F—PRIZES—					
Prizes at horse fairs and shows	..	..	1,500	..	1,500
G—OTHER CHARGES—					
Expenditure on veterinary investigation	..	..	..	..	9,437
H—CHARGES IN ENGLAND	Voted	..	..	..	..
	Non-voted	..	..	..	*14,800*
I—WORKS—					
1. Petty works	..	2,495	..	..	..
2. Maintenance and repairs	..	1,719	1,722	1,800	1,722
3. Water-tax on residential buildings	..	..	27	..	27
TOTAL, I	..	4,214	1,749	1,800	1,749
GRAND TOTAL	Voted	4,08,104	4,48,412	4,47,200	4,50,448
	Non-voted	*19,237*	*19,554*	*20,600*	*22,954*

III—DETAILS of the foregoing : See pages 170 and 171.

A—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Director and Superintendents. Voted (250—1,000)	3	3		25,342		23,802
Director and Superintendents. *Non-voted (1,250—1,500).*	*1*	*1*		*15,554*		*6,154*
TOTAL .. Voted			25,449	25,342	26,000	23,802
TOTAL .. *Non-voted* ..			*14,784*	*15,554*	*15,600*	*6,154*
2. PAY OF ESTABLISHMENT—						
Clerks (35—250)		21				21,632
Servants (9—20)		48				6,528
TOTAL ..			2,40,565	2,42,402	2,44,000	28,160
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				15,000		8,600
Travelling allowance .. *Non-voted* ..				*4,000*		*2,000*
House rent and other allowances ..				580		580
TOTAL .. Voted ..			18,005	15,580	19,000	9,180
TOTAL .. *Non-voted* ..			*4,453*	*4,000*	*5,000*	*2,000*
4. CONTINGENCIES—						
Contract				6,918		6,870
Tour charges				1,100		1,100
Pay of menials				1,627		1,627
Non-contract—						
Office rent				1,260		1,260
Cost of books and periodicals ..				500		500
Other charges				2,224		2,135
Compensation payable under the Glanders and Farcy Act				500		500
TOTAL ..			22,286	14,129	23,000	13,992
TOTAL, SUPERINTENDENCE .. Voted ..			3,06,305	2,97,453	3,12,000	75,224
TOTAL, SUPERINTENDENCE .. *Non-voted* ..			*19,237*	*19,554*	*20,600*	*8,154*

B—VETERINARY INSTRUCTION

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Payments to other Governments for the training of students			9,860	13,620	13,400	15,770

C—SUBORDINATE ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF ESTABLISHMENT—						
Inspectors (40)	..	19	..	..	..	31,040
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				..		8,000
TOTAL, SUBORDINATE ESTABLISHMENT ..			..	..	..	39,040

D—HOSPITALS AND DISPENSARIES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF ESTABLISHMENT—						
Veterinary Assistant Surgeons and Compounders (35—160)		208	..	..	..	1,89,380
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				..		1,000
3. CONTINGENCIES—						
Contract			..	9,600	..	3,600
TOTAL, HOSPITALS AND DISPENSARIES ..			..	9,600	..	1,93,980

E—BREEDING OPERATIONS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Pay of establishment				6,600
2. Allowances and Honoraria—Travelling allowance				3,000
3. GRANTS-IN-AID—				
Supply of Burdizzo castrators for castration of bulls		1,140		..
Poultry and horse shows and industries ..		17,850		17,248
Poultry and horse show and industries ..				500
TOTAL ..	25,053	18,990	20,000	17,748
4. CONTINGENCIES—				
Purchase of stallions	9,500	7,000 }	87,000 }	10,000
Purchase of bulls				2,250
Purchase of serum	42,339	85,000 }		60,000
Contract	10,833	13,500	13,000	13,500
Other charges				650
TOTAL ..	62,672	1,05,500	1,00,000	86,400
TOTAL, BREEDING OPERATIONS ..	87,725	1,24,490	1,20,000	1,13,748

F—PRIZES

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Prizes at horse fairs and shows.. ..	..	1,500	..	1,500

G—OTHER CHARGES

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Expenditure on veterinary investigation ..	8,214	9,017	9,017	9,437
Deduct—Contribution from the Imperial Council of Agricultural Research ..	8,214	9,017	9,017	..
TOTAL, OTHER CHARGES ..	..	..	..	9,437

H—CHARGES IN ENGLAND

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay.	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*13,600*
Sterling overseas pay ..	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*1,200*
TOTAL, CHARGES IN ENGLAND	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*14,800*

I—WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PETTY WORKS	2,495	..	..	..
2. MAINTENANCE AND REPAIRS	1,719	1,722	1,800	1,722
3. WATER-TAX ON RESIDENTIAL BUILDINGS ..	..	27	..	27
TOTAL, WORKS ..	4,214	1,749	1,800	1,749

GRANT No. 19

CO-OPERATIVE CREDIT

(HEAD OF ACCOUNT—42—CO-OPERATIVE)

I—ESTIMATE of the amount required in the year ending March 31, 1938 to defray the expenses in connexion with CO-OPERATIVE CREDIT SOCIETIES

Voted : Rupees five lakhs, eighty-three thousand, one hundred and seventeen.

Non-voted Rupees seventeeth thousand, seven hundred and twenty-two.

II—SUB-HEADS under which this grant will be accounted for by the CO-OPERATIVE DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—DIRECTION—					
1. Pay of officers	Voted	55,890	60,913	59,000	17,958
	Non-voted	*17,329*	*18,300*	*18,300*	*19,200*
2. Pay of establishment	..	1,67,083	1,81,692	1,75,000	29,233
3. Allowances and honoraria	Voted	61,654	51,000	51,000	8,500
	Non-voted	*2,955*	*3,000*	*3,000*	*3,000*
4. Contingencies	..	20,220	20,754	28,600	15,255
5. *Deduct*—Share payable by Central Government on account of supervision of Joint Stock Companies.	Voted	1,694	2,025	3,654	2,037
	Non-voted	*4,332*	*4,424*	*2,950*	*4,478*
TOTAL, A	Voted	3,03,153	3,12,334	3,09,946	68,909
	Non-voted	*15,952*	*16,876*	*18,350*	*17,722*
B—SUPERINTENDENCE—					
1. Pay of officers	..	..	..	..	46,755
2. Pay of establishment	..	..	..	..	1,54,483
3. Allowances and honoraria	..	..	..	..	42,000
4. Contingencies	..	..	..	..	4,674
TOTAL, B	..	..	..	..	2,47,912
C—GRANTS-IN-AID	..	92,895	87,162	73,000	87,162
D—OTHER CHARGES	..	1,10,912	1,45,726	1,46,704	1,79,134
GRAND TOTAL	Voted	5,06,960	5,45,222	5,29,650	5,83,117
	Non-voted	*15,952*	*16,876*	*18,350*	*17,722*

III—DETAILS of the foregoing : *See* pages 174 and 175.

A—DIRECTION

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Registrar (1,425—1,500+150), *Non-voted* ..		*1*				*19,200*
Deputy Registrar (Rs.1,000—1,500), Voted ..		1				15,958
Leave salary						2,000
TOTAL { Voted ..			55,890	60,913	59,000	17,958
TOTAL { *Non-voted* ..			*17,329*	*18,300*	*18,300*	*19,200*
2. PAY OF ESTABLISHMENT—						
Clerks (45—280)		22				27,175
Servants (10 8—16)		14				2,058
TOTAL ..			1,67,083	1,81,692	1,75,000	29,233
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. { Voted ..				51,000		8,500
Travelling allowance .. { *Non-voted* ..				*3,000*		*3,000*
TOTAL .. { Voted ..			61,654	51,000	51,000	8,500
TOTAL .. { *Non-voted* ..			*2,955*	*3,000*	*3,000*	*3,000*
4. CONTINGENCIES—						
Contract				11,481		8,411
Tour charges				2,000		1,500
Pay of menials				600		600
Non-contract—						
Office rent				5,116		[illegible]
Other charges				1,557		[illegible]
TOTAL ..			20,220	20,754	28,600	15,258
5. *Deduct*—Share payable by Central Government on account of supervision of Joint Stock Companies. { Voted ..			1,694	2,025	3,654	2,087
{ *Non-voted* ..			*4,332*	*4,424*	*2,950*	*[illegible]*
TOTAL, DIRECTION .. { Voted ..			3,03,153	3,12,334	3,09,946	[illegible]
TOTAL, DIRECTION .. { *Non-voted* ..			*15,952*	*16,876*	*18,350*	*17,712*

B—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Assistant Registrars (250—800) ..		7	..	..	..	[illegible]
2. PAY OF ESTABLISHMENT—						
Inspectors (120—300)		55		..		[illegible]
Clerks (45—90)		12		..		[illegible]
Servants (10-8—13)		86		..		[illegible]
Leave salary						
TOTAL ..			..	..	..	[illegible]
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			..	..	..	[illegible]

B—SUPERINTENDENCE—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				..		3,030
Non-contract				..		1,644
TOTAL ..				..		4,674
TOTAL, SUPERINTENDENCE ..				..	..	2,47,912
C—GRANTS-IN-AID						
1. Grants to the United Provinces Co-operative Union in connexion with schemes for village guides in Partabgarh and for printing journals..				4,662		4,662
2. Grants for adult education classes ..				5,000		5,000
3. Grants for rural reconstruction work ..				4,500		4,500
4. Contribution to the Provincial Committee for the provincialization of the supervising staff of central banks				73,000		73,000
TOTAL, GRANTS-IN-AID ..			92,895	87,162	73,000	87,162
D—OTHER CHARGES						
(a) Expenses incidental to the work of consolidation of agricultural holdings				..		600
(b) Refund of money order fees				5,000		5,000
(c) Propaganda charges				500		500
(d) Pay, allowances and contingencies of temporary kurk amins and peons				45,000		45,000
(e) **Organization of co-operative societies for the production and sale of ghee and for consolidation of holdings**						12,500
(f) **Dairy Schemes for cities**			..	..	..	20,000
TOTAL (*a*) TO (*f*) ..			33,138	50,500	40,000	83,600
(g) AUDIT CHARGES—						
1. PAY OF ESTABLISHMENT—						
Auditors (50—100)*	52	52		46,156		46,882
Servants (7—8)	52	52		4,680		4,680
Leave salaries				1,000		1,000
TOTAL ..			52,988	51,836	51,832	52,562
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			13,727	12,972	12,972	10,972
3. CONTINGENCIES—						
Non-contract			1,883	1,800	1,800	1,800
TOTAL, AUDIT CHARGES ..			68,598	66,608	66,604	65,334
(h) Sugar Excise Fund			9,176	28,618	40,100	30,200
TOTAL, OTHER CHARGES ..			1,10,912	1,45,726	1,46,704	1,79,134

GRANT No. 20

DEPARTMENT OF INDUSTRIES

(HEAD OF ACCOUNT—43—INDUSTRIES)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on the DEPARTMENT OF INDUSTRIES

Voted : Rupees seventeen lakhs, eighty thousand, eight hundred and fifty-seven.

Non-voted : Rupees thirty-two thousand and nine hundred.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF INDUSTRIES :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—DIRECTION					
(a) GENERAL DIRECTION—					
1. Pay of officers ..	Voted ..	32,880	38,658	40,000	39,668
	Non-voted ..	*21,457*	*22,000*	*25,000*	*18,200*
2. Pay of establishment	.. ..	43,379	41,402	40,000	42,156
3. Allowances and honoraria	Voted ..	11,696	8,010	11,000	8,500
	Non-voted ..	*2,460*	*2,000*	*3,000*	*2,500*
4. Contingencies ..	.. ..	8,517	6,817	9,000	6,967
TOTAL (a)	Voted ..	96,472	94,887	1,00,000	97,291
	Non-voted ..	*23,917*	*24,000*	*28,000*	*20,700*
(b) STORES PURCHASE SECTION—					
1. Pay of officers ..	.. ..	4,819	5,542	6,000	5,782
2. Pay of establishment	.. ..	9,360	10,638	10,500	10,638
3. Allowances and honoraria	.. ..	548	350	500	450
4. Contingencies ...	... ..	1,529	1,800	2,000	1,655
TOTAL (b)	.. ..	16,256	18,330	19,000	18,525
TOTAL, A ..	Voted ..	1,12,728	1,13,217	1,19,000	1,15,816
	Non-voted ..	*23,917*	*24,000*	*28,000*	*20,700*
B—INDUSTRIAL EDUCATION					
(a) TECHNOLOGICAL INSTITUTE—					
1. Pay of officers	.. ...	41,979	59,484	60,000	39,697
2. Pay of establishment	.. ..	23,104	27,320	23,000	15,327
3. Allowances and honoraria	.. ..	3,959	4,700	4,000	3,535
4. Contingencies ..	.. ..	73,472	72,595	73,000	49,052
5. *Deduct*—Contribution, etc. ..	.. ..	..	20,000	40,000	..
TOTAL (a) ..	..	1,42,514	1,44,099	1,20,000	1,07,611

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
(b) TECHNICAL AND INDUSTRIAL INSTITUTIONS—					
1. Pay of officers ..	Voted ..	90,905	93,527	93,000	94,772
	Non-voted ..	*11,460*	*11,867*	*12,000*	*4,000*
2. Pay of establishment ..	.. ..	3,05,587	3,12,594	3,10,000	3,12,750
3. Allowances and honoraria	Voted ..	12,054	11,200	15,000	12,275
	Non-voted ..	*408*	*200*	*200*	*200*
4. Scholarships ..	.. ..	14,618	17,084		17,192
5. Grants-in-aid ..	.. ..	84,701	85,830	5,80,000	87,542
6. Contingencies ..	.. ..	3,27,129	4,61,483		5,06,317
7. Lump provision at the disposal of the Board of Industries ..	.. ..	14,986	15,000	15,400	15,000
Lump provision at the disposal of the Board of Industries ..	.. ..				10,000
8. Lump provision at the disposal of the Director of Industries ..	.. ..	..	5,000	..	5,000
9. Brass wire manufacture	.. ..	..	435	400	..
10. Short-term scholarships	.. ..	3,000	2,000	2,000	2,000
11. Industrial training and Commercial Colony, Cawnpore ..	.. ..	..	25,000	23,000	..
TOTAL (b) ..	Voted ..	8,52,980	10,29,153	10,38,800	10,62,848
	Non-voted ..	*11,868*	*12,067*	*12,200*	*4,200*
TOTAL, B ..	Voted ..	9,95,494	11,73,252	11,58,800	11,70,459
	Non-voted ..	*11,868*	*12,067*	*12,200*	*4,200*
C—INDUSTRIAL DEVELOPMENT					
1. Development of handloom industry	..	72,000	1,12,500	1,12,500	1,23,900
Deduct—Contribution from the Government of India ..	.. ..	72,000	..	..	..
2. Subsidy for a Credit Company for small and minor industries	.. ..	..	1,40,010	..	1,00,000
3. Subsidy for a Financing and Marketing Company.		..	10,010	..	25,000
4. Development of gur industry	..	..	..	..	37,460
5. Development of cottage oil industry	..	..	..	..	10,400
6. Development of raw hide industry	..	..	..	..	1,750
7. Development of glass industry	.. ..	..	..	..	4,840
8. Improvement and development of Handspun and Handwoven cloth	.. ..	..	..	..	10,000
TOTAL, C	..		2,62,520	1,12,500	3,13,350
D—MISCELLANEOUS					
1. Surveys of cottage and minor industries	..	..	..	..	9,382
2. Establishment of a commercial intelligence section		..	..	..	300
3. Labour welfare work ..	.. ..	..	..	..	10,000
4. Labour officer's establishment	.. ..	..	..	..	3,000
5. Grants to assist youngmen to start new industrial and other undertakings ..		..	..	..	1,00,000
6. Committee to decide industrial disputes at Cawnpore ..	.. ..	..	..	..	3,000
Total, D	..	..	..		1,25,682
E—CHARGES IN ENGLAND	Voted ..	..	..	..	25,840
	Non-voted ..	..	..	..	*8,000*
F—WORKS					
1. PETTY WORKS ..	..	5,360	3,000	7,000	3,000
2. MAINTENANCE AND REPAIRS ..	..	23,086	26,929	26,000	26,710
TOTAL, F	..	28,446	29,929	33,000	29,710
GRAND TOTAL ..	Voted ..	11,36,668	15,78,918	14,23,300	17,80,857
	Non-voted ..	*35,785*	*36,067*	*40,200*	*32,900*

III—DETAILS of the foregoing : *See* pages 179 to 182.

A—DIRECTION—(a) GENERAL DIRECTION

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Director (2,000+300) (Non-voted) ..	*1*	*1*		*22,000*		*18,200*
Deputy Director (200—1,500+special pay 125) ..	2	2		20,958		21,918
Assistant Director and other officers (200—450) ..	3	3		16,200		16,200
Assistant Director and other officers (200—500) ..				..		50
Leave salary				1,500		1,500
TOTAL Voted ..			32,880	38,658	40,000	39,668
TOTAL *Non-voted* ..			*21,457*	*22,000*	*25,000*	*18,200*
2. PAY OF ESTABLISHMENT—						
Clerks (45—420)	26	26		37,762		38,016
Servants (10-8—16)	17	17		2,640		2,640
Leave salary				1,000		1,000
Temporary establishment				..		500
TOTAL ..			43,379	41,402	40,000	42,156
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. *Non-voted* ..				*2,000*		*2,500*
Travelling allowance .. Voted ..				8,010		8,500
TOTAL .. Voted ..			11,696	8,010	11,000	8,500
TOTAL .. *Non-voted* ..			*2,460*	*2,000*	*3,000*	*2,500*
4. CONTINGENCIES (NON-CONTRACT)—						
Postage and telegram charges				1,500		1,800
Purchase of books				300		300
Rents				..		..
Other contingencies				5,017		4,867
TOTAL ..			8,517	6,817	9,000	6,967
TOTAL, GENERAL DIRECTION .. Voted ..			96,472	94,887	1,00,000	97,291
TOTAL, GENERAL DIRECTION .. *Non-voted* ..			*23,917*	*24,000*	*28,000*	*20,700*

A—DIRECTION—(b) STORES PURCHASE SECTION

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Assistant Stores Purchase Officer (300—500) ..	1	1		5,542		5,782
TOTAL ..			4,819	5,542	6,000	5,782
2. PAY OF ESTABLISHMENT—						
Clerks (65—150)	8	8		9,780		9,780
Servants (12)	4	4		558		558
Leave salary				300		300
TOTAL ..			9,360	10,638	10,500	10,638
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			548	350	500	450
4. CONTINGENCIES—						
Non-contract—						
Postage and telegram charges				1,000		900
Other charges				800		755
TOTAL ..			1,529	1,800	2,000	1,655
TOTAL, STORES PURCHASE SECTION			16,256	18,330	19,000	18,525

B—INDUSTRIAL EDUCATION—(a) TECHNOLOGICAL INSTITUTE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Chemists (300—605)	6	3		37,532		15,660
Other officers (300—1,250)	3	3		18,015		23,037
Temporary officer				2,937		..
Leave salary				1,000		1,000
TOTAL .. Voted ..			41,979	59,484	60,000	39,697

B—INDUSTRIAL EDUCATION—(*a*) TECHNOLOGICAL INSTITUTE—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
2. PAY OF ESTABLISHMENT—						
Masters and assistants (30—150)	11	2		8,871		1,155
Clerks and laboratory attendants (50—150) ..	11	9		13,768		11,100
Temporary establishment				728		..
Servants (15—20)	21	18		3,953		3,072
TOTAL ..			23,104	27,320	23,000	15,327
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances ..				4,100		3,050
House rent and other allowances (Fees to examiners)				600		485
TOTAL ..			3,959	4,700	4,000	3,535
4. CONTINGENCIES (NON-CONTRACT)—						
Pay of menials				2,592		1,872
Purchase of books				2,500		2,500
Other contingencies				5,603		2,992
Stipends				4,500		4,438
Purchase of materials				1,000		1,000
Commercial operations				4,000		4,000
Tools and plant				9,000		17,000
Running expenses of demonstration oil mill ..				5,500		8,000
Running expenses of sugar factory				24,000		..
Cost of chemicals and apparatus— In England				1,000		..
In India				7,500		5,000
Customs duty				500		250
Workshop contingencies				1,000		500
Manufacture of gas				3,900		..
Expenditure from the Imperial Council of Agricultural Research grant for cotton seed crushing and supply of decorticated cakes				..		1,500
TOTAL ..			73,472	72,595	73,000	49,052
5. *Deduct*—Contribution from the Imperial Council of Agricultural Research for sugar factory ..			..	20,000	40,000	..
TOTAL, TECHNOLOGICAL INSTITUTE ..			1,42,514	1,44,099	1,20,000	1,07,611

B—INDUSTRIAL EDUCATION—(*b*) TECHNICAL AND INDUSTRIAL INSTITUTIONS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Principals and other officers.. Voted (250—1,000)	11	11		93,527		94,772
Principals and other officers.. *Non-voted (300—1,250)* ..	*1*	*1*		*11,867*		*4,000*
TOTAL Voted ..			90,905	93,527	93,000	94,772
TOTAL *Non-voted* ..			*11,460*	*11,867*	*12,000*	*4,000*

B—INDUSTRIAL EDUCATION—(b) TECHNICAL AND INDUSTRIAL INSTITUTIONS—(continued)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
2. PAY OF ESTABLISHMENT—						
Instructors (16—440)	225	225		2,49,385		2,44,233
Instructors				..		4,380
Clerks and apprentices (30—160)	54	54		44,946		44,057
Servants and boiler attendants (10-8—40) ..	113	113		18,263		18,160
Servants				..		420
Temporary establishment				..		1,500
TOTAL ..			3,05,587	3,12,594	3,10,000	3,12,750
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				6,700		6,575
Travelling allowance .. *Non-voted* ..				*200*		*200*
Travelling allowance Voted ..				..		1,200
House rent and other allowances Voted ..				4,500		4,500
House rent and other allowances *Non-voted* ..				..		..
TOTAL .. Voted ..			12,054	11,200	15,000	12,275
TOTAL .. *Non-voted* ..			*408*	*200*	*200*	*200*
4. SCHOLARSHIPS—						
Scholarships			14,618	17,084		17,192
5. GRANTS-IN AID—						
Grants-in-aid for industrial and technical institutions and classes				85,830		87,542
TOTAL ..			84,701	85,830		87,542
6. CONTINGENCIES—						
Contract				..	5,80,000	..
Pay of menials				23,383		21,903
Non-contract contingencies—						
Purchase of books and instruments				2,590		2,440
Purchase of instruments				..		1,800
Rents				12,764		12,884
Rents				..		200
Industrial exhibition				50,000		..
Other contingencies				56,576		54,372
Other Contingencies				..		400
Stipends				36,640		36,768
Stipends				..		1,400
Purchase of material and stores—						
Stores from England				1,600		..
Stores in India				40,000		38,760
Customs duty				100		100
Purchase of materials				..		740
Commercial operations				2,37,130		3,33,850
Prizes				700		700
TOTAL ..			3,27,129	4,61 483		5,06,317

B—INDUSTRIAL EDUCATION—(b) TECHNICAL AND INDUSTRIAL INSTITUTIONS—(concluded)

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs	Rs.
7. LUMP SUM AT THE DISPOSAL OF THE BOARD OF INDUSTRIES ..		15,000		15,000
Lump provision at the disposal of the Board of Industries ..	14,986	..	15,400	10,000
8. LUMP SUM AT THE DISPOSAL OF THE DIRECTOR OF INDUSTRIES ..	..	5,000	..	5,000
9. BRASS WIRE MANUFACTURE	..	435	400	..
10. SHORT-TERM SCHOLARSHIPS	3,000	2,000	2,000	2,000
11. Industrial training and Commercial Colony, Cawnpore ..	..	25,000	23,000	..
TOTAL, TECHNICAL AND INDUSTRIAL INSTITUTIONS. Voted	8,52,980	10,29,153	10,38,800	10,62,848
Non-voted	*11,868*	*12,067*	*12,200*	*4,200*

C—INDUSTRIAL DEVELOPMENT

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Development of handloom industry	72,000	1,12,500	1,12,500	1,23,960
Deduct—Contribution from the Government of India	72,000	..	..	..
2 Subsidy for a Credit Company for small and minor industries ..	..	1,40,010	..	1,00,000
3. Subsidy for a Financing and Marketing Company	..	10,010	..	25,000
4. Development of Gur Industry ..	..	..	..	37,400
5. Development of Cottage Oil Industry	..	..	..	10,400
6. Development of Raw Hide Industry	..	..	..	1,750
7. Development of Glass Industry	..	..	..	4,840
8. Improvement and Development of Handspun and Handwoven cloth ..	..	..	..	10,000
TOTAL, INDUSTRIAL DEVELOPMENT	..	2,62 520	1,12,500	3,13,350

D—MISCELLANEOUS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Surveys of Cottage and Minor Industries	..	..	..	9,382
2. Establishment of a Commercial Intelligence Section	..	..	..	300
3. Labour Welfare Works	..	..	..	10,000
4. Labour Officer's Establishment	..	..	..	3,000
5. Grants to assist young men to start new industrial and other undertakings	..	..	..	1,00,000
6. Committee to decide industrial disputes at Cawnpore	..	..	..	3,000
Total, D ..	..	..	..	1,25,682

E—CHARGES IN ENGLAND

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay .. .. Voted ..	..	..	..	3,560
Non-voted ..	..	..	..	*8,000*
Sterling overseas pay .. .. Voted	..	..	..	..
Non-voted ..	..	..	..	..
Other charges—				
Scholarships (voted)	..	..	..	18,680
Stores for India (voted)	..	..	..	3,600
TOTAL, CHARGES IN ENGLAND Voted ..	..	..		25,840
Non-voted ..	..	..	..	*8,000*

F—WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
PETTY WORKS—				
Direction		3,000		3,000
Technological Institute		..		..
Technical and Industrial Institutions		..		..
TOTAL ..	5,360	3,000	7,000	3,000
MAINTENANCE AND REPAIRS—				
Direction		6,715		6,996
Technological Institute		1,000		400
Technical and Industrial Institutions		18,266		18,647
Water-tax		948		667
TOTAL ..	23,086	26,929	26,000	26,710
TOTAL, WORKS	28,446	29,929	33,000	29,710

GRANT No. 21

AVIATION

(HEAD OF ACCOUNT: 44—AVIATION)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with AVIATION

Voted: Rupees four thousand.

II—SUB-HEAD under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS BRANCH):

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
GRANTS FOR AVIATION PURPOSES—				
Grant to the United Provinces Flying Club, Lucknow		4,000	..	4,000
GRAND TOTAL ..	3,000	4,000	4,000	4,000

GRANT No. 22

MISCELLANEOUS DEPARTMENTS

(HEAD OF ACCOUNT: 47—MISCELLANEOUS DEPARTMENTS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses of MISCELLANEOUS DEPARTMENTS

Voted : Rupees ninety-two thousand, five hundred and eighty-five.

Non-voted : Rupees three hundred and fifty.

II—SUB-HEADS under which this grant will be accounted for by the INDUSTRIES AND OTHER DEPARTMENTS :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—EXPENDITURE ON PROVINCIAL STATISTICS—					
(i) BUREAU OF STATISTICS AND ECONOMIC RESEARCH		8,537	7,334	7,300	9,144
(ii) FIXED ALLOWANCES PAID TO THE ROMAN CATHOLIC AUTHORITIES FOR THE PREPARATION OF STATISTICAL RETURNS..		..	..	..	4,100
B—INSPECTOR OF FACTORIES	Voted ..	23,539	24,291	23,900	23,670
	Non-voted ..	*62*	*133*	*100*	*116*
C—INSPECTOR OF STEAM BOILERS.	Voted ..	47,078	48,583	48,000	47,339
	Non-voted ..	*123*	*267*	..	*234*
D—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932		..	..	..	457
E—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS ..		3,074	3,075	3,500	3,075
F—CHARGES IN ENGLAND		..	..	..	4,800
GRAND TOTAL ..	Voted ..	82,228	83,283	82,700	92,585
	Non-voted ..	*185*	*400*	*100*	*350*

III—DETAILS of the foregoing : *See* pages 186 and 187.

A-PROVINCIAL STATISTICS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
(i) BUREAU OF STATISTICS AND ECONOMIC RESEARCH						
1. Pay of officers—						
Collector and statistician (330—340)	1	1		3,950	3,500	4,070
Leave salary				..	..	400
Deduct—Contribution from I. C. A. R. ..				1,200	800	..
TOTAL ..			2,611	2,750	2,700	4,470
2. Pay of establishment—						
Investigators	2	2		1,200		1,200
Clerk (45)	1	1		540		540
Servant (12)	1	1		144		144
Leave salary..				..		90
TOTAL			1,955	1,884	1,900	1,974
3. Allowances and honoraria—						
Travelling and other allowances			2,804	2,100	2,100	2,100
4. Contingencies—						
Purchase of books .. .. .. }			1,167	600	600	600
Contingencies .. .. }						
TOTAL, BUREAU OF STATISTICS, ETC. ..			8,537	7,334	7,300	9,144

B AND C—INSPECTOR OF FACTORIES AND INSPECTOR OF STEAM BOILERS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Inspector of Factories .. (300—1,400)	2	2		21,960		[illegible]
Boiler Inspectors—Voted (400—900)	4	4		22,970		[illegible]
TOTAL ..			43,575	44,930	44,500	[illegible]
2. PAY OF ESTABLISHMENT—						
Clerks (40—150)	9	9		7,848		[illegible]
Servants (10-8—12)	10	10		1,296		[illegible]
Leave salary				600		600
Temporary establishment				..		[illegible]
TOTAL ..			9,836	9,744	9,700	[illegible]
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				16,000		[illegible]
Allowance to medical officers .. *Non-voted* ..				*400*		[illegible]
TOTAL .. Voted ..			14,879	16,000	15,700	[illegible]
TOTAL .. *Non-voted* ..			*185*	*400*	*100*	[illegible]
4. CONTINGENCIES—						
Non-contract			2,327	2,200	2,000	[illegible]
TOTAL 1 to 4 .. Voted ..			70,617	72,874	71,900	[illegible]
TOTAL 1 to 4 .. *Non-voted* ..			*185*	*400*	*100*	[illegible]
5. *Deduct*—SHARE DEBITABLE TO STEAM BOILERS (i.e., two-thirds) Voted ..			47,078	48,583	48,000	[illegible]
Non-voted ..			*123*	*267*	..	[illegible]
TOTAL, INSPECTOR OF FACTORIES Voted ..			23,539	24,291	23,900	[illegible]
Non-voted ..			*62*	*133*	*100*	[illegible]

D—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
PAY OF ESTABLISHMENT —3 (1—35)..	..	..	..	492
Deduct—Contribution from the Government of India				35
TOTAL, ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932 ..	..	..	..	457

E—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS

CHARGES IN CONNEXION WITH ANCIENT MANUSCRIPTS	3,074	3,075	3,500	3,075

F—CHARGES IN ENGLAND

EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay (voted)	..	..	..	4,800
TOTAL, CHARGES IN ENGLAND (VOTED) ..	..	..	..	4,800

GRANT No. 23

EXPENDITURE ON PUBLIC WORKS MET FROM REVENUE

(HEAD OF ACCOUNT : 50–CIVIL WORKS—WORKS OUTLAY)

I–ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenditure on PUBLIC WORKS CHARGED TO THE REVENUE ACCOUNT

Voted : Rupees forty-one lakhs, sixty-five thousand, four hundred and twelve.

Non-voted : Rupees one lakh, fifty-eight thousand, seven hundred and ten.

II–SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF PUBLIC WORKS (BUILDINGS AND ROADS BRANCH) :

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A–GENERAL ADMINISTRATION—BUILDINGS—HEAD OF PROVINCE	11,977	36,500	21,000	*51,000*
B–GENERAL ADMINISTRATION—REPAIRS—HEAD OF PROVINCE	99,796	1,00,043	1,15,000	*1,07,710*
TOTAL, A AND B — Voted ..	1,11,773	1,36,543	1,36,000	..
TOTAL, A AND B — *Non-voted* ..	..	..	..	*1,58,710*
Voted				
C–BUILDINGS—ORIGINAL WORKS—				
1. General Administration	60,776	65,400		1,16,995
2. Agriculture	..	..		..
3. Scientific departments	357	..		..
4. Industries	..	..		..
5. Education	..	..		20,000
6. Civil Works	10,341	21,312		37,238
7. Printing	..	500		500
8. Public Health	..	..		..
9. Administration of Justice	524	1,000		21,000
10. Jails	10,586	..		..
11. Registration	..	..		..
12. Excise	..	..		..
13. Land Revenue	..	..		..
14. Police	9,158	1,87,150		2,69,300
15. Medical	..	..		..
16. Miscellaneous departments	..	..		..
TOTAL, C ..	91,742	2,75,362	1,12,000	4,65,033

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
D—COMMUNICATIONS—ORIGINAL WORKS—				
1. Roads	52,688	95,255		1,11,664
2. Boat-bridges and ferries	..	3,000		3,000
3. Accommodation for travellers	989	1,000		1,000
4. Stone mahal works	..	..		..
5. Other items	..	..		..
TOTAL, D ..	53,677	99,255	2,79,000	1,15,664
E—MISCELLANEOUS WORKS	40,676	64,000	51,000	39,500
F—REPAIRS—BUILDINGS	1,61,050	1,68,312	1,65,000	1,61,624
G—REPAIRS—COMMUNICATIONS—				
1. Ordinary	27,09,588	25,94,036	}	27,24,245
2. Lump provision for special repairs ..	3,63,389	4,76,000	}	4,85,000
TOTAL, G ..	30,72,977	30,70,036	29,79,000	32,09,245
H—REPAIRS—MISCELLANEOUS	51,608	46,492	48,000	47,846
I—TOOLS AND PLANT	68,239	64,800	75,600	86,500
J—STOCK AND OTHER SUSPENSE ACCOUNTS	—1,47,715	..	—1,14,000	40,000
K—*Deduct*—ENGLISH COST OF STORES	..	..	..	..
L—RE-GRANT OF LAPSES		50,000	41,000	50,000
Deduct—Probable lapses		50,000	41,000	50,000
Total, Voted ...	33,92,254	37,88,287	35,95,600	41,65,412
GRAND TOTAL { Voted ...	35,04,027	39,24,830	37,31,600	41,65,412
GRAND TOTAL { *Non-voted* ...	..	..	..	*1,58,710*

III—DETAILS of the foregoing : *See* pages 191 to 193.

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—GENERAL ADMINISTRATION—BUILDINGS—				
Head of Province—				
Original Works—				
Construction of a residence for the Secretary to the Governor at Lucknow. (Estimate Rs.30,000 approximate)		..		*30,000*
Alterations of "Sherwood" at Naini Tal so as to provide accommodation for the offices of Secretary and Military Secretary to His Excellency the Governor		15,500		..
Lump provision for works in connexion with Government Houses at the disposal of the Chief Engineer		21,000		*21,000*
B—GENERAL ADMINISTRATION—REPAIRS—				
Head of Province—				
Ordinary repairs		43,970		*47,345*
Special repairs		..		*4,000*
Maintenance charges		56,073		*56,265*
TOTAL, A AND B { Voted ..	1,11,773	1,36,543	1,36,000	..
TOTAL, A AND B { *Non-voted* ..	..	..	..	*1,58,710*
Voted				
C—BUILDINGS—ORIGINAL WORKS—				
1. General Administration—				
Purchasing certain plots of land in Meerut Cantonment for the construction of a tahsil building, a new court house for honorary magistrates and quarters for deputy collectors, etc. (Estimate Rs.60,000)		20,000		20,000
Construction of a new tahsil building and quarters at Mirzapur. (Estimate Rs.57,500)		37,500		26,995
Lump provision for petty and minor works at the disposal of the Chief Secretary to Government for Secretariat and other buildings ..		7,900		25,000
Lump provision for minor works at the disposal of the Secretary, Board of Revenue		..		45,000
2. Agriculture		..		..
3. Scientific Department		..		..
4. Industries		..		..
5. Education—				
Lump provision for minor works at the disposal of the Director of Public Instruction		..		20,000
6. Civil Works—				
Construction of latrines, urinals and water room accommodation for the Government Branch Press, Lucknow		3,312		..
Lump provision at the disposal of the Chief Engineer for petty and minor works—				
(i) Public Works residential buildings ..		5,000		5,000
(ii) Public Works non-residential buildings		8,000		28,238
(iii) Monuments		2,500		2,500
Lump provision at the disposal of the Secretary, Public Works Department, for losses on stock..		2,500		1,500
7. Printing—				
Lump provision for petty works at the disposal of the Chief Engineer		500		500
8. Public Health		..		..
9. Administration of Justice—				
Lump provision for minor works at the disposal of the Registrar, High Court of Judicature at Allahabad.		..		10,000
Lump provision for petty works at the disposal of the Registrar, High Court of Judicature at Allahabad		1,000		1,000
Construction of a block of two additional court rooms for Munsifs and a form room in the Civil Court compound at Saharanpur. (Estimate Rs.26,000 approximate)		..		10,000
10. Jails—				
11. Registration		..		..
12. Excise		..		..
13. Land Revenue		..		..
14. Police—				
Lump provision for minor works at the disposal of the Inspector General of Police. { Recurring ..		..		45,000
Lump provision for minor works at the disposal of the Inspector General of Police. { Non-recurring ..		..		40,000
Abandonment of twenty police outposts, construction of two new police outposts and remodelling and extension of nine police stations and outposts in Lucknow		10		..
Construction of a new police outpost at Nazirbagh Ghusiana, Cawnpore District (Estimate Rs.27,130)		27,130		..
Construction of a new police station at Ferozabad, Agra District. (Estimate Rs.45,000 approximate)		8,000		15,000
Construction of a new police station at Shergarh, Muttra District. (Estimate Rs.20,820) ..		7,000		16,820
Construction of a new police station at Moth, Jhansi District. (Estimate Rs.39,776) ..		7,000		..
Construction of a new police station at Adampur, Benares District. (Estimate Rs.33,000 approximate)		8,000		25,000
Construction of a new police station at Mansurganj, Gorakhpur District. (Estimate Rs.22,529)		25,000		15,414
Construction of a new police station at Lar Salimpur, Gorakhpur District. (Estimate Rs. 22,193)		25,000		11,954
Carried over ..		1,95,352		3,64,921

	Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
	Rs.	Rs.	Rs.	Rs.
Brought forward ..		1,95,352		3,64,921
Construction of a new police station at Turkulwa, Gorakhpur District. (Estimate Rs.21,518) ..		25,000		16,395
Construction of a new police station at Madhuban, Azamgarh District. (Estimate Rs.33,127)		30,000		23,127
Construction of a new police station at Mau Ranipur, Jhansi District. (Estimate Rs.29,000 approximate)		10		15,000
Construction of a new police station at Pachperwa, Gonda District. (Estimate Rs.23,180)		25,000		17,020
Additions to and alterations in the Colvin Free School building to be converted into the Kotwali for Allahabad				28,570
15. Medical		..		..
16. Miscellaneous Departments		..		..
TOTAL, C ..	91,742	2,75,362	1,12,000	4,65,033
D—COMMUNICATIONS—ORIGINAL WORKS—				
1. Road—Metalled—				
Construction of a road from the Alaknanda bridge near Badrinath to a point opposite Mana village in Garhwal		1,150		..
Reconstructing with stone metal and painting miles 843—872 (Bulandshahr-Ghaziabad section) of the Grand Trunk Road, Meerut Division (Estimate Rs.6,44,979) ..		41,105		26,000
Lump provision for petty and minor works at the disposal of the Chief Engineer		50.000		84,164
Roads—Unmetalled—				
Lump provision for the entertainment of staff for the preparation of programme of famine relief works at the disposal of the Chief Engineer		3,000		1,500
2. Boat-bridges and ferries—				
Lump provision for petty and minor works at the disposal of the Chief Engineer		3,000		3,000
3. Accommodation for travellers—				
Lump provision for petty works at the disposal of the Chief Engineer		1,000		1,000
4. Stone mahal works		..		..
5. Other items		..		..
TOTAL, D ..	53,677	99,255	2,79,000	1,15,664
E—MISCELLANEOUS WORKS—				
Lump provision for minor and petty works at the disposal of the Chief Engineer .. .. } Pilgrim route water-supply .. .. .. }		24,000		24,000
Protective works at Gorakhpur. (Estimate Rs.55,500 approximate.)		40,000		15,500
TOTAL, E ..	40,676	64,000	51,000	39,500
F—REPAIRS—BUILDINGS—				
Maintenance and repairs		1,46,880		1,40,279
Water-tax charges		7,725		7,608
Special repairs		11,937		11,937
Quadrennial repairs		1,800		1,800
TOTAL, F ..	1,61,050	1,68,342	1,65,000	1,61,624
G—REPAIRS—COMMUNICATIONS—				
1. Ordinary—				
Metalled roads .. .. .. }		22,70,995		23,88,480
Maintenance of the Muttra-Gokul-Baldeo road in the Muttra District .. .. }		5,010		
Unmetalled roads		87,863		1,02,777
Boat-bridges and ferries..		1,45,267		1,47,767
Accommodation for travellers		7,210		7,616
Arboriculture		45,853		47,359
Stone mahal quarry roads, Mirzapur ..		31,838		30,246
2. Lump provision for special repairs		4,76,000		4,85,000
TOTAL, G ..	30,72,977	30,70,036	29,79,000	32,09,245

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
H—REPAIRS—MISCELLANEOUS—				
Improvements to towns		6,025		6,025
Water-supply		15,994		17,398
Sewerage and drainage		23,759		23,709
Miscellaneous		414		414
Maintenance of bench marks		300		300
TOTAL, H ..	51,608	46,492	48,000	47,846
I—TOOLS AND PLANT—				
Pro rata debit of tools and plant charges ..	68,239	64,800	75,600	86,500
J—STOCK AND OTHER SUSPENSE ACCOUNTS	—1,47,715	..	—1,14,000	40,000
K—*Deduct*—English cost of stores	..	..	..	..
L—RE-GRANT OF LAPSES		50,000	41,000	50,000
Deduct—Probable lapses		50,000	41,000	50,000
TOTAL, VOTED ..	33,92,254	37,88,287	39,95,600	41,65,412
TOTAL, WORKS OUTLAY { Voted	35,04,027	39,24,830	37,31,600	41,65,412
TOTAL, WORKS OUTLAY { *Non-voted* ..	..	..	..	*1,58,710*

GRANT No. 24

IMPROVEMENT OF COMMUNICATIONS (FINANCED FROM CENTRAL ROAD DEVELOPMENT ACCOUNT)

(HEAD OF ACCOUNT : 50—CIVIL WORKS—WORKS OUTLAY)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on IMPROVEMENT OF COMMUNICATIONS FINANCED FROM CENTRAL ROAD DEVELOPMENT ACCOUNT

Voted : Rupees twelve lakhs, forty thousand and thirty-five.

II—SUB-HEADS under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS BRANCH) :

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—COMMUNICATIONS				
(i) ORIGINAL WORKS—				
1. Metalling Roorkee-Hardwar road, Saharanpur District (Estimate Rs.3,40,646) ..		1,08,235		..
2. Reconstructing Meerut-Bulandshahr road, Meerut District (Estimate Rs.4,74,456)		3,660		..
3. Constructing metalled road from Muttra to Brindaban, Muttra District (Estimate Rs.97,001)		14,847		..
4. Road reconstruction, Meerut Division (Estimate Rs.9,78,495)		1,39,307		..
5. Road reconstruction in Agra Division (Estimate Rs.13,48,179)		1,40,000		..
6. Reconstructing with stone metal and painting Bulandshahr-Ghaziabad section of the Grand Trunk Road, Meerut Division (Estimate Rs.6,44,979) ..		42,895		..
7. Road reconstruction, Cawnpore Division (Estimate Rs.7,31,489)		1,15,000		..
8. Road reconstruction, Lucknow Division (Estimate Rs.11,55,271)		1,15,000		..
9. Road reconstruction, Bareilly Sub-division (Estimate Rs.3,82,138) .. .		45,000		..
10. Road reconstruction, Benares Division (Estimate Rs.4,10,741)		45,000		..
11. Road reconstruction, Fyzabad Division (Estimate Rs.8,42,562)		70,000		..
Carried over ..		8,38,944		

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate 1937-38
A—COMMUNICATIONS	Rs.	Rs.	Rs.	Rs.
(i) ORIGINAL WORKS—				
Brought forward ..		8,38,944		..
12. Cement concreting miles 1—2 of the Allahabad link road, Allahabad District (Estimate Rs.1,05,393)		35,000		
13. Reconstruction of the Mirzapur-Jaunpur road, Jaunpur District (Estimate Rs.1,46,819)		52,000		40,000
14. Metalling Allahabad-Rewah road, Allahabad District (Estimate Rs.3,88,367) ..		1,50,000		2,74,942
15. Raising and metalling the old Moghul road from Bhognipur to Etawah border, Cawnpore District (Estimate Rs.2,22,667)		1,00,000		70,000
16. Raising and metalling Bhognipur-Kora Jahanabad road, Cawnpore District (Estimate Rs.4,41,760)		50,000		1,40,000
17 Raising and metalling the road from Kora Jahanabad to Bindki and thence to Grand Trunk road, mile 592, Fatehpur District (Estimate Rs.2,78,441) ..		1,50,000		1,39,745
18. Metalling Debiapur-Phaphund-Auraiya road, Etawah District (Estimate Rs.82,330) ..		35,000		30,900
19. Constructing a bridge over the Sai river on Mirzapur-Jaunpur road, Jaunpur District (Estimate Rs.1,55,470 approximate) ..		1,20,000		1,05,470
20. Reconstructing Sikandrabad-Dankaur railway feeder road, Bulandshahr District (Estimate Rs.51,673)		22,000		29,673
21. Constructing Firozabad railway feeder road, Agra District (Estimate Rs.8,009) ..		3,009		..
22. Reconstructing Bahraich railway feeder road, Bahraich District (Estimate Rs.19,956)		7,456		..
23. Reconstructing the Muttra-Gokul-Baldeo road, Muttra District (Estimate Rs.1,48,537)		25,000		93,000
24. Constructing Nandgaon-Kaman road (U. P. portion) Muttra District (Estimate Rs.35,856)		20,000		15,000
25. Constructing a road overbridge at the level crossing near Rosa Junction on the Lucknow-Bareilly road, Shahjahanpur District (Estimate Rs.37,470) ..		30,000		7,470
26. Purchase of road rollers required in connexion with road reconstruction programme (Estimate Rs.1,64,000) ..		1,64,000		..
27. Reconstruction of Gonda-Balrampur road, Gonda District (Estimate Rs.93,762) ..		..		30,000
28. Reconstructing Benares-Ghazipur road, in Benares and Ghazipur Districts (Estimate Rs.1,08,706)		..		30,000
29. Reconstruction of the feeder road to the Civil aerodrome at Bamrauli, Allahabad District (Estimate Rs.7,000) ..		..		7,000
30. Purchase of two core cutting machines (Estimate Rs.8,100)		..		8,100
31. Reconstructing miles 498 to 500 of the Grand Trunk road, with cement concrete in the Allahabad District (Estimate Rs.1,00,000 approximate)		..		60,000
32. Construction of Amroha-Bijnor road in the Moradabad and Bijnor Districts. (Estimate Rs.7,20,000 approximate) ..		..		1,50,000
TOTAL, ORIGINAL WORKS ..	13,87,781	18,02,409	18,00,000	12,31,300
(ii) REPAIRS—Kosi Nandgaon-Barsana road, Muttra District		..	..	8,735
(iii) Tools and plant		..	..	..
Re-grant of lapses		1,25,000	1,25,000	40,000
Deduct—Probable lapses		1,25,000	1,25,000	40,000
GRAND TOTAL ..	13,87,781	18,02,409	18,00,000	12,40,035

GRANT No. 25

CHARGES ON PUBLIC WORKS ESTABLISHMENT

(HEADS OF ACCOUNT : 50 AND 81—CIVIL WORKS—PUBLIC WORKS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on PUBLIC WORKS ESTABLISHMENT

Voted : Rupees ten lakhs, twenty-nine thousand, six hundred and eighty-five.

Non-voted : Rupees two lakhs, ninety-five thousand and six hundred.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF PUBLIC WORKS (BUILDINGS AND ROADS BRANCH) :

		Actuals, 1935–36	Budget and supplementary grants, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
		Rs.	Rs.	Rs.	Rs.
A—DIRECTION CHARGES—					
1. Pay of officers ..	Voted ..	70,381	61,860	69,000	63,880
	Non-voted ..	*1,29,026*	*1,10,250*	*1,08,000*	*1,07,250*
2. Pay of establishment	..	1,83,293	1,86,158	1,83,000	1,85,046
3. Allowances and honoraria	Voted ...	7,815	7,460	7,000	6,260
	Non-voted ...	*9,393*	*9,650*	*9,000*	*8,250*
4. Contingencies	..	16,747	14,679	15,000	15,879
5. Board of Examiners (Electricity)	Voted ..	..	250	2,000	1,826
	Non-voted ..	..	*550*	*3,000*	*1,300*
TOTAL, A ..	Voted ..	2,78,236	2,70,407	2,76,000	2,72,891
	Non-voted ..	*1,38,419*	*1,20,450*	*1,20,000*	*1,16,800*
B—CHARGES ON CONSTRUCTION—					
1. Pay of officers ..	Voted ..	2,02,560	2,18,685	2,18,000	2,19,190
	Non-voted ..	*1,01,871*	*1,25,500*	*1,00,000*	*1,12,500*
TOKEN REDUCTION MADE BY COUNCIL	..		—1		
2. Pay of establishment	...	3,54,730	3,74,151	3,68,000	3,90,178
3. Allowances and honoraria	Voted ..	1,05,539	1,23,000	1,23,000	1,15,500
	Non-voted ..	*16,337*	*25,500*	*22,000*	*22,500*
4. Contingencies	...	34,404	36,000	36,000	39,000
TOTAL, B ..	Voted ..	6,97,233	7,51,835	7,45,000	7,63,868
	Non-voted ..	*1,18,208*	*1,51,000*	*1,22,000*	*1,35,000*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
C—CHARGES IN ENGLAND ..	Voted ..	5,363	..		..
	Non-votrd ..	*50,794*	*58,120*	*61,440*	*40,000*
Deduct— Ditto ..	..	56,157	58,120	61,440	..
TOTAL, A TO C	Voted ..	9,75,469	10,22,242	10,21,000	10,36,759
	Non-voted ..	*2,56,627*	*2,71,450*	*2,42,000*	*2,92,400*
D—*DEDUCT*—ON ACCOUNT OF ESTABLISHMENT FOR SERVICES RENDERED TO—					
(*a*) Deposit works	..	10,585	8,000	8,000	8,000
(*b*) Other private bodies or individuals	..	325	5,000	3,500	4,000
(*c*) Other departments of Local Government	..	5,073	1,500	1,500	2,500
TOTAL	..	15,983	14,500	13,000	14,500
E—BOARD OF TRAFFIC AND COMMUNICATIONS	Voted ..	..	..	..	7,426
	Non-voted ..	..	..	..	*3,200*
GRAND TOTAL	Voted ..	9,59,486	10,07,742	10,08,000	10,29,685
	Non-voted ..	*2,56,627*	*2,71,450*	*2,42,000*	*2,95,600*
DITRIBUTION OF GRAND TOTAL—					
(i) DEBITABLE TO ORDINARY REVENUE ACCOUNT (HEAD 50)	Voted ..	9,58,271	8,70,652	9,12,100	9,00,444
	Non-voted ..	*2,56,245*	*2,34,440*	*2,23,900*	*2,69,253*
(ii) DEBITABLE TO CENTRAL ROAD DEVELOPMENT ACCOUNT (HEAD 50)	Voted ..	..	..	54,000	59,535
	Non-voted ..	..	..	*5,000*	*5,500*
(iii) DEBITABLE TO CAPITAL ACCOUNT (HEAD 81) ..	Voted ..	1,215	1,37,090	41,900	69,716
	Non-voted ..	*382*	*37,010*	*13,100*	*20,847*

III—DETAILS of the foregoing : *See* pages 199 and 200.

	Numbers, 1936-37	Numbers, 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
A—DIRECTION CHARGES						
1. PAY OF OFFICERS—						
Assistant Secretary (900—50—1,100)	1	1		12,600		13,200
Superintendents (450—40—650)	5	5		37,560		35,980
Chief Engineer (2,750—125—3,000)	*1*	*1*		*35,000*		*34,000*
Deputy Chief Engineers (1,750—100—2,150) ..	*2*	*2*		*51,600*		*48,400*
Electric Inspector to Government (1,850—100—2,150)	*1*	*1*		*23,650*		*24,850*
Assistant Electric Inspector to Government (375—50—975)	1	1		11,700		11,700
Leave salary				..		3,000
TOTAL .. Voted ..			70,381	61,860	69,000	63,880
TOTAL .. *Non-voted* ..			*1,29,026*	*1,10,250*	*1,08,000*	*1,07,250*
2. PAY OF ESTABLISHMENT—						
Assistants and clerks (40—360)	67	67		1,46,180		1,43,232
Computors and draftsmen (50—300)	15	15		27,708		28,512
Electric overseers (60—227)	3	4		6,408		7,344
Servants (9—23)	39	40		5,862		5,958
TOTAL ..			1,83,293	1,86,158	1,83,000	1,85,046
3. ALLOWANCES AND HONORARIA—						
Hill journey charges (Voted)— Travelling allowance .. .. ; House rent allowances .. .. ; Allowances to peons				2,880		1,680
Travelling allowance .. Voted ..				4,580		4,580
Travelling allowance .. *Non-voted* ..				*9,650*		*8,250*
Cost of passages (*Non-voted*)				..		..
TOTAL .. Voted ..			7,815	7,460	7,000	6,260
TOTAL .. *Non-voted* ..			*9,393*	*9,650*	*9,000*	*8,250*
4. CONTINGENCIES—						
Contingencies				13,679		14,879
Tour charges				1,000		1,000
TOTAL ..			16,747	14,679	15,000	15,879
5. CHARGES ON ACCOUNT OF BOARD EXAMINERS—						
Pay of establishment — Clerks (30—55)				..		876
Allowances— Voted				..		200
Allowances— *Non-voted*				*550*		*1,300*
Contingencies—Voted				250		750
TOTAL .. Voted ..			..	250	2,000	1,826
TOTAL .. *Non-voted* ..			..	*550*	*3,000*	*1,300*
TOTAL, A—DIRECTION CHARGES Voted ..			2,78,236	2,70,407	2,76,000	2,72,891
TOTAL, A—DIRECTION CHARGES *Non-voted* ..			*1,38,419*	*1,20,450*	*1,20,000*	*1,16,800*
B—CHARGES ON CONSTRUCTION—						
1. PAY OF OFFICERS—						
Executive Engineers (375—1,375)	*9*	*8*		*1,21,900*		*1,08,900*
Overseas pay to be drawn in India				*3,600*		*3,600*
Executive and Assistant Executive Engineers (300—1,000)	3	5		10	..	34,325
Assistant Engineers (200—750)	27	25		1,90,000		1,49,190
Temporary Assistant Engineers (200—15—380—20—500—25—650)	4	6		18,715		24,995
Sub-Engineers (360—30—540)	2	2		9,960		10,680
TOKEN REDUCTION MADE BY COUNCIL ..				—1		..
TOTAL .. Voted ..			2,02,560	2,18,684	2,18,000	2,19,190
TOTAL .. *Non-voted* ..			*1,01,871*	*1,25,500*	*1,00,000*	*1,12,500*
2. PAY OF ESTABLISHMENT—						
Upper Subordinates (200—15—260—20—300—20—340)	9	9		27,720		29,820
Overseers and sub-overseers (50—227)	75	74		1,49,449		1,50,586
Overseers 10 (60—160)				..		6,600
Petty Executive establishment (10½—227) ..	10	9		6,990		6,834
Accountants and clerks (25—300)	109	108		1,08,648		1,10,974
Clerks—10 (25—60)				..		3,740
Computors and draftsmen (40—227)	32	30		47,412		44,676
Servants (9—16)	108	109		14,010		14,004
Special pay				360		360
Lump provision for temporary establishment at the disposal of Chief Engineer				19,562		22,584
TOTAL ..			3,54,730	3,74,151	3,68,000	3,90,178

		Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.
3. ALLOWANCES AND HONORARIA—							
Cost of passages (*Non-voted*) ..	..				*4,500*		*4,500*
Charges for free medical treatment (*Non-voted*)	..				*500*		*500*
Travelling allowance ..	*Non-voted* ..				*20,500*		*17,500*
	Voted ..				1,18,700		1,05,100
Travelling allowance	..				..		5,500
Compensatory allowance ..	..				4,300		4,900
TOTAL ..	Voted ..			1,05,539	1,23,000	1,23,000	1,15,500
	Non-voted ..			*16,337*	*25,500*	*22,000*	*22,500*
4. CONTINGENCIES—							
Contingencies	..				32,000		35,000
Tour charges	..				4,000		4,000
TOTAL	..			34,404	36,000	36,000	39,000
TOTAL, B—CHARGES ON CONSTRUCTION.	Voted ..			6,97,233	7,51,835	7,45,000	7,63,868
	Non-voted ..			*1,18,208*	*1,51,000*	*1,22,000*	*1,35,000*

C—CHARGES IN ENGLAND

		Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY HIGH COMMISSIONER—							
Leave salaries and deputation pay ..	Voted ..			5,363	..	..	..
	Non-voted ..			..	..	..	*8,600*
Sterling overseas pay	Voted ..			..	..	..	..
	Non-voted ..			*50,794*	*58,120*	*61,440*	*32,000*
Deduct—Leave and deputation salaries, overseas pay, etc.				56,157	58,120	61,440	..
TOTAL, A to C	Voted ..			9,75,469	10,22,242	10,21,000	10,36,759
	Non-voted ..			*2,56,627*	*2,71,450*	*2,42,000*	*2,92,400*

D—DEDUCTION ACCOUNT OF ESTABLISHMENT FOR SERVICES RENDERED TO—

		Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(*a*) Deposit works	..			10,585	8,000	8,000	8,000
(*b*) Other private bodies or individuals	..			325	5,000	3,500	4,000
(*c*) Other departments of local Government	..			5,073	1,500	1,500	2,500
TOTAL	..			15,983	14,500	13,000	14,500

E—BOARD OF TRAFFIC AND COMMUNICATIONS

		Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—							
Special pay of Secretary (100) ..	*Non-voted* ..			..	..	..	*1,200*
2. PAY OF ESTABLISHMENT—							
Clerk and servant (10½—150) ..	..	..	2	..	..	..	1,926
3. ALLOWANCES AND HONORARIA—							
Travelling and other allowances ..	Voted ..			..	..	..	4,000
	Non-voted ..			..	..	..	*2,000*
4. CONTINGENCIES	..			..	..	..	1,500
TOTAL, E ..	Voted ..			..	..	..	7,426
	Non-voted ..			..	..	..	*3,200*
GRAND TOTAL ..	Voted ..			9,59,486	10,07,742	10,08,000	10,29,685
	Non-voted ..			*2,56,627*	*2,71,450*	*2,42,000*	*2,95,600*

GRANT No. 26

GRANTS-IN-AID OF CIVIL WORKS

(HEAD OF ACCOUNT—50—CIVIL WORKS—GRANTS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, on account of grants to local bodies for CIVIL WORKS

Voted : Rupees seventy thousand and forty.

II—SUB-HEADS under which this grant will be accounted for by the REVENUE DEPARTMENT and the DEPARTMENT OF LOCAL SELF-GOVERNMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
GRANTS-IN-AID OF CIVIL WORKS TO—					
A—MUNICIPALITIES ..	Recurring ..	2,624	2,504	2,504	2,504
	Non-recurring ..	..	..		..
B—DISTRICT BOARDS ..	Recurring ..	53,209	60,784	80,753	66,036
	Non-recurring ..		..		..
C—CONTRIBUTION TO THE GOVERNMENT OF BIHAR FOR THE MAINTENANCE OF A ROAD IN THE MIRZAPUR DISTRICT ..		1,500	1,500	1,500	1,500
D—IMPROVEMENT TRUST, LUCKNOW ..		60,000	..	..	..
TOTAL ..		1,17,333	64,788	84,757	70,040

GRANT No. 27

FAMINE RELIEF

(HEAD OF ACCOUNT—54—FAMINE AND TRANSFER FROM FUND FOR REPAYMENT OF ADVANCES)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with FAMINE RELIEF

Voted : Rupees sixty-one thousand, five hundred and sixty.

Non-voted : Rupees two lakhs and sixty-five thousand.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT.

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—Famine Relief (Head 54-A)—				
(1) Relief Works—				
(a) Test works and relief	..	20,000	20,000	2,500
(b) Maintenance of famine tools and plant ..	765	700	700	1,060
Total (1) ..	765	20,700	20,700	3,560
(2) Gratuitous Relief	740	87,000	87,000	50,000
(3) Miscellaneous—				
(A) Forest hay fodder operations—				
(i) Maintenance and precautionary expenditure—				
(a) Purchase of presses and machinery ..	..	..	..	..
(b) Other	..	800	900	1,000
(ii) Special fodder scarcity operations—				
(a) Salaries and establishment—				
Pay of officers (*Non-voted*) ..	..	..	..	..
Pay of establishment	..	..	..	..
Allowances and honoraria (Voted) ..	..	..	..	..
Contingencies	..	..	..	..
(b) Miscellaneous other expenditure—				
Purchase of presses and machinery ..	..	..	..	..
Cost of hay, including freight ..	..	..	..	..
Expenditure by collectors on forest hay	..	..	..	..
Railway concession rates	..	..	..	5,000
Miscellaneous and reserve	..	..	..	..
(B) Other operations	1,485	3,000	2,000	2,000
Total (3) .. Voted ..	1,485	3,800	2,900	8,000
Total, A ... Voted ..	2,990	1,11,500	1,10,600	61,560
B—Transfer to Famine Relief Fund (Head 54-B) —*Non-voted*	..	..	..	*2,65,000*
GRAND TOTAL .. Voted ..	2,990	1,11,500	1,10,600	61,560
GRAND TOTAL .. *Non-voted* ..	..	..	..	*2,65,000*
Transfer from Famine Relief Fund—Repayment of loans from Central Government ..	*1,15,000*	*75,000*	..	*95,000*

NOTE—The following table sets out the position of the Fund according to the revised estimate for 1936-37 and the budget estimate for 1937-38 :

Details	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.
1. Opening balance	55,17,362	7,762
2. Assignment	..	2,65,000
3. Interest on balances	1,01,000	1,54,250
4. Recoveries of famine expenditure	..	..
Total ..	1,01,000	4,19,250
TOTAL, RECEIPTS ..	56,18,362	4,27,012
5. Charges on Famine Relief	..	..
6. Withdrawals from the Famine Relief Fund	1,10,600	1,56,560
7. Investment account	55 00,000	2,65,000
8. Closing balance	7,762	5,452

GRANT No. 28

SUPERANNUATION ALLOWANCES AND PENSIONS

(HEAD OF ACCOUNT—55 -SUPERANNUATION ALLOWANCES AND PENSIONS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with SUPERANNUATION ALLOWANCES AND PENSIONS

Voted: Rupees sixty-eight lakhs, ninety-six thousand, eight hundred and thirty-six.

Non-voted: Rupees twenty-four lakhs, thirty-nine thousand, two hundred and ninety-six.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—SUPERANNUATION AND RETIRED ALLOWANCES.	Voted ..	66,30,374	67,75,000	67,50,000	68,25,000
	Non-voted ..	*1,70,620*	*1,75,000*	*1,65,000*	*1,70,000*
B—COMPASSIONATE ALLOWANCES—					
1. Compassionate allowances ..	..	..	60,000	55,000	60,000
2. Provision for the Compassionate Fund	..	..	20,000	20,000	20,000
TOTAL, B ..	Voted ..	78,658	80,000	75,000	80,000
	Non-voted ..	..	..	..	..
C—GRATUITIES	Voted ..	13,629	17,000	17,000	17,000
	Non-voted ..	..	*1,000*	*3,200*	*1,000*
D—DONATIONS TO PROVIDENT FUNDS.	Voted ..	..	..	..	..
	Non-voted ..	*11,616*	*13,600*	*11,800*	*12,000*
E—COVENANTED CIVIL SERVICE PENSIONS ..	*Non-voted* ..	*33,711*	*28,000*	*31,000*	*31,000*
F—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES AND FOR POLITICAL CONSIDERATIONS ..	*Non-voted* ..	..	..	..	*13,800*
G—CHARITABLE ALLOWANCES..	*Non-voted* ..				
H—CHARGES IN ENGLAND—					
EXPENDITURE BY SECRETARY OF STATE					
Other charges—					
Portion of pensions of military officers.	Voted ..	..	..	..	..
	Non-voted ..	..	..	..	*2,10,000*
EXPENDITURE BY HIGH COMMISSIONER					
Other charges—					
General ..	Voted ..	..	..	..	3,00,000
Indian Civil Service annuities	*Non-voted* ..	..	..	..	*20,60,000*
TOTAL, H ..	Voted ..	..	..	..	3,00,000
	Non-voted ..	..	..	..	*22,70,000*
I—DEDUCTIONS ON ACCOUNT OF COMMERCIAL DEPARTMENTS.	Voted ..	3,04,605	3,12,050	3,12,050	3,25,164
	Non-voted ..	*59,163*	*63,200*	*63,200*	*58,504*
GRAND TOTAL ..	Voted ...	64,18,056	65,59,950	65,29,950	68,96,836
	Non-voted ...	*1,56,784*	*1,54,400*	*1,47,800*	*24,39,296*
J—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL	*Non-voted* ..	*†5,16,949*	*†6,16,800*	*†5,77,300*	**6,63,000*
K—RE-PAYMENT OF GRATUITIES CHARGED TO HEAD 85	Voted ..	†12,583	†17,600	†15,350	†18,000
	Non-voted ..	*†5,470*	*†5,500*	*†5,500*	*†5,500*

* The figure, which is excluded from the total, consists of (1) Rs.4,03,300 for principal and (2) Rs.2,59,700 for interest. The latter is included in non-voted appropriation on pages 65, 66 and the former appears as a deduct entry in Grant No. 34.

† Excluded from total.

GRANT No. 29

STATIONERY AND PRINTING

(HEADS OF ACCOUNT.—56—STATIONERY AND PRINTING AND PRESS DEPRECIATION FUND)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on STATIONERY AND PRINTING

Voted : Rupees eleven lakhs, ninety-seven thousand, seven hundred and fifty-six.

Non-voted : Rupees seventeen thousand, six hundred and fifty.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF STATIONERY AND PRINTING :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
I—PRINTING					
A—JAIL PRESS		2,157	1,920	2,000	2,160
B—GOVERNMENT PRESS—					
1. Pay of officers ..	Voted ..	19,492	13,430	17,000	13,420
	Non-voted ..	*3,862*	*10,800*	*10,800*	*10,800*
2. Pay of establishment		3,38,840	3,58,798	3,52,000	3,55,859
3. Allowances and honoraria	Voted ..	18,005	14,900	22,000	18,000
	Non-voted ..	*340*	*900*	*900*	*900*
4. Contingencies		1,64,730	1,98,900	2,19,300	1,66,900
5. Provision for depreciation		44,185	47,000	47,000	45,000
6. Renewals and replacements from depreciation fund		31,360	35,000	35,000	19,500
7. *Deduct*—Amount transferred from depreciation fund		31,360	35,000	35,000	19,500
8. *Deduct*—Cost of English stores		9,868	..	..	..
9. Mechanical Branch		9,969	10,219	10,200	10,178
10. Type foundry		2,085	438	500	2,438
11. Publishing branch		16,102	17,490	17,000	16,904
12. Form Store branch		15,325	16,098	16,300	16,241
TOTAL, B ..	Voted ..	6,18,865	6,77,273	7,01,300	6,44,940
	Non-voted ..	*4,202*	*11,700*	*11,700*	*11,700*

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
C—PRINTING AT PRIVATE PRESSES ..		9,978	8,000	11,000	8,000
II—STATIONERY					
D—STATIONERY OFFICES AND STORES.	Voted ..	9,409	9,590	9,050	9,616
	Non-voted ..	*786*	*1,950*	*1,950*	*1,950*
E—PURCHASE OF STATIONERY STORES ..		3,83,225	4,10,000	5,17,000	4,15,000
F—DISCOUNT ON PLAIN PAPER USED WITH STAMPS		8,810	9,000	9,000	9,000
G—PURCHASE OF PLAIN PAPER USED WITH STAMPS		50,648	36,000	36,000	44,000
H—CHARGES IN ENGLAND ..	Voted ..	..	..	..	60,240
	Non-voted ..	..	..	..	*4,000*
I—WORKS		4,357	5,600	5,000	4,800
GRAND TOTAL ..	Voted ..	10,87,449	11,57,383	12,90,350	11,97,756
	Non-voted ..	*4,988*	*13,650*	*13,650*	*17,650*

III—DETAILS of the foregoing :—*See* pages 209 to 212.

I—PRINTING

A—JAIL PRESS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. Pay of establishment (40—60)	1	1	717	720		720
2. Non-contract contingencies			1,440	1,200		1,440
TOTAL, JAIL PRESS ..			2,157	1,920	2,000	2,160

B—GOVERNMENT CENTRAL PRESS

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. PAY OF OFFICERS—						
Superintendent .. *Non-voted (900)*	*1*	*1*		*10,800*		*10,800*
Superintendent .. Voted				..		..
Deputy Superintendent (300—500)	1	1		4,580		4,820
Assistant Superintendents (200—750) ..	2	2		8,850		8,600
Leave salary				..		..
TOTAL .. Voted ..			19,492	13,430	17,000	13,420
TOTAL .. *Non-voted* ..			*3,862*	*10,800*	*10,800*	*10,800*
2. PAY OF ESTABLISHMENT—						
OPERATIVE						
(a) COMPOSING BRANCH—						
Permanent establishment (11-8—50)	73	73		28,392		27,550
Temporary establishment				31,500		29,500
Piece-work establishment				64,000		66,500
Prison labour				90		90
(b) PRESS AND MACHINE—						
Permanent establishment (11-8—55)	25	25		7,860		7,860
Temporary establishment				17,000		17,500
Prison labour				8,500		7,500
(c) DRAWING AND LITHOGRAPHY—						
Permanent establishment (15-8—155)	18	18		12,336		11,734
Temporary establishment				7,500		7,500
(d) BINDERY—						
Permanent establishment (11-8—38-8)	22	22		4,642		4,408
Temporary establishment				23,400		23,600
Piece-work establishment				6,000		6,200
Prison labour				4,200		4,500
TOTAL, OPERATIVE ..			2,04,256	2,15,420		2,14,442
BRANCH SUPERVISION						
(a) ADMINISTRATION—						
Assistant Superintendent (300—420)	1	1		5,040		3,940
Jail Press Assistant (150—175)	1	1		1,990		2,050
(b) COMPOSING BRANCH—						
Permanent establishment (28—155)	23	23		13,716		13,832
Temporary establishment				1,800		1,700
Prison labour				250		270
(c) PRESS AND MACHINE—						
Permanent establishment (24—155)	3	3		3,228		3,228
Temporary establishment				900		900
Prison labour				100		100
(d) DRAWING AND LITHOGRAPHY—						
Permanent establishment (50—75)	1	1		665		732
(e) BINDERY—						
Permanent establishment (22—155)	6	6		3,236		3,187
Temporary establishment				1,350		1,100
Prison labour				250		200
TOTAL, BRANCH SUPERVISION ..			31,067	32,525		31,239

B—GOVERNMENT CENTRAL PRESS—(*continued*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate 1936-37	Budget estimate 1937-38
AUXILIARIES			Rs.	Rs.	Rs.	Rs.
(*a*) COMPOSING BRANCH—						
Permanent establishment (13-8—38-8) ..	15	15		4,140		4,289
Temporary establishment				8,500		8,500
(*b*) PRESS AND MACHINE—						
Permanent establishment (19)	1	1		228		228
Temporary establishment				1,000		1,000
Prison labour				270		270
(*c*) DRAWING AND LITHOGRAPHY—						
Temporary establishment				125		115
(*d*) BINDERY—						
Permanent establishment (11-8—18)	6	6		1,006		1,018
Temporary establishment				3,700		3,800
Prison labour				270		270
TOTAL, AUXILIARIES ..			18,471	19,239		19,490
READERS						
Permanent establishment (37-8—265) ..	23	23		25,235		24,706
Temporary establishment				11,000		10,200
TOTAL, READERS ..			33,997	36,235		34,906
OTHER ESTABLISHMENT						
(*a*) OFFICE ESTABLISHMENT—						
Clerks (25—350)	39	39		28,695		28,074
Servants (10-8—25)	34	34		5,184		5,208
Temporary establishment				20,500		21,500
(*b*) STORE-KEEPING AND TIME-KEEPING—						
Permanent establishment				..		..
Temporary establishment				..		..
(*c*) OUTSIDE PRINTING—						
Permanent establishment				..		..
TOTAL, OTHER ESTABLISHMENT ..			51,049	54,379		54,782
Leave salary			..	1,000		1,000
TOTAL, ESTABLISHMENT			3,38,840	3,58,798	3,52,000	3,55,850
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				3,000		3,500
Travelling allowance .. *Non-voted* ..				*900*		*900*
Local (hill) allowance				2,400		2,500
Overtime allowances				9,500		12,000
TOTAL .. Voted ..			18,005	14,900	22,000	18,000
TOTAL .. *Non-voted* ..			*340*	*900*	*900*	*900*
4. CONTINGENCIES—						
Postage and telegram charges				30,000		32,000
Other non-contract contingencies				42,700		40,700
Purchase of English stores				12,000		..
Purchase of raw material and stores				60,000		60,000
Customs duty				1,200		1,200
Railway freight on stationery .. .. } Other railway freight charges .. .. }				33,000		33,000
Other supplies and services (Election charges) ..				20,000		..
TOTAL ..			1,64,730	1,98,900	2,19,300	1,66,900

B—GOVERNMENT CENTRAL PRESS—(*concluded*)

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
5. DEPRECIATION FUND—						
Provision for depreciation			44,185	47,000	47,000	45,000
6. Renewals and replacements from the depreciation fund			31,360	35,000	35,000	(*a*)19,500
7. *Deduct*—Amount transferred from the depreciation fund			31,360	35,000	35,000	19,500
8. *Deduct*—Cost of English stores			9,868	..	..	..
9. MECHANICAL BRANCH—						
Permanent establishment (24—55)	3	3		1,344		1,248
Temporary establishment				8,600		8,600
Overtime allowance				75		150
Prison labour				200		180
Total ..			9,969	10,219	10,200	10,178
10. TYPE FOUNDRY—						
Supervision—						
Foreman (70—100)	1	1		1,200		1,200
Overtime allowance				25		15
Temporary establishment				300		300
Workmen—						
Permanent establishment (13-8—44)	7	7		1,668		1,668
Overtime allowance				20		80
Temporary establishment				1,900		1,800
Prison labour				25		25
Purchase of metals and other material ..				300		350
Deduct—Value of type met from depreciation fund ..				5,000		3,000
Total ..			2,085	438	500	2,438
11. PUBLISHING BRANCH—						
Permanent establishment (12—160) ..	23	23		10,990		11,404
Temporary establishment				6,500		5,500
Total ..			16,102	17,490	17,000	16,904
12. FORM STORE BRANCH—						
Permanent establishment (10-8—100)	16	16		7,348		7,541
Temporary establishment				7,200		7,200
Prison labour				1,550		1,500
Total ..			15,325	16,098	16,300	16,241
TOTAL—GOVERNMENT PRESS .. Voted ..			6,18,865	6,77,273	7,01,300	6,44,940
TOTAL—GOVERNMENT PRESS .. *Non-voted* ..			*4,202*	*11,700*	*11,700*	*11,700*
C—PRINTING AT PRIVATE PRESSES ..			9,978	8,000	11,000	8,000

	Rs.
(*a*) Stores (from England)	..
Do. (in India)	15,000
Customs duty .. .. } Freight charges .. .. }	1,500
Cost of type, etc., manufactured in the Press	3,000
Total ..	19,500

II—STATIONERY

D—STATIONERY OFFICES AND STORES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs
1. PAY OF OFFICERS—						
Special pay to Superintendent (150) — Voted ..				..		..
Special pay to Superintendent (150) — *Non-voted* ..				*1,800*		*1,800*
TOTAL .. Voted ..			687	..	..	..
TOTAL .. *Non-voted* ..			*644*	*1,800*	*1,800*	*1,800*
2. PAY OF ESTABLISHMENT—						
Clerks (25—250)	5	5		4,604		4,980
Servants (11—14)	10	10		1,536		1,536
Total ..			5,964	6,140	6,000	6,516
3. ALLOWANCES AND HONORARIA.. Voted ..			14	50	50	25
3. ALLOWANCES AND HONORARIA.. *Non-voted* ..			*142*	*150*	*150*	*150*
4. CONTINGENCIES—						
Postage and telegram charges				1,200		1,200
Miscellaneous				100		25
Railway freight				500		500
Packing and stores				1,000		600
Customs duty				600		750
Total ..			2,744	3,400	3,000	3,075
Total .. Voted ..			9,409	9,590	9,050	9,616
Total .. *Non-voted* ..			*786*	*1,950*	*1,950*	*1,950*

E—PURCHASE OF STATIONERY STORES

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
PURCHASE OF STATIONERY	3,83,225	4,10,000	5,17,000	4,15,000

H—CHARGES IN ENGLAND

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY HIGH COMMISSIONER—				
Leave Salaries and deputation pay — Voted ..	..	..	..	..
Leave Salaries and deputation pay — *Non-Voted* ..	..	..	..	..
Sterling overseas pay .. Voted ..	..	..	..	..
Sterling overseas pay .. *Non-Voted* ..	..	..	..	*4,000*
OTHER CHARGES—				
Stores for India (voted) ..	..	..	..	60,240
Renewals and replacements from the depreciation fund (Voted) ..	..	..	..	13,500
Deduct—Amount transferred from the fund (Voted)	..	..	..	13,500
TOTAL, CHARGES IN ENGLAND .. Voted ..	..	..	..	60,240
TOTAL, CHARGES IN ENGLAND .. *Non-voted* ..	..	..	..	*4,000*

I—WORKS

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Maintenance and repairs		5,000		4,000
Maintenance of electric installation ..		600		800
TOTAL ..	4,357	5,600	5,000	4,800

GRANT No. 30

MISCELLANEOUS CHARGES

(HEAD OF ACCOUNT: 57-MISCELLANEOUS CHARGES)

I-ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses of a MISCELLANEOUS CHARACTER

Voted: Rupees eight lakhs, eighty-one thousand, and thirty-nine.

II-SUB-HEADS under which this grant will be accounted for by MISCELLANEOUS DEPARTMENTS:

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A-MISCELLANEOUS DURBAR CHARGES, ETC.				
1. Presents and general charges	975	1,200	1,000	1,200
2. Travelling allowance	..	300	..	300
TOTAL, A ..	975	1,500	1,000	1,500
B-COST OF BOOKS AND PERIODICALS-PROVINCIAL GRANT	7,261	8,000	7,000	12,500
C-DONATIONS FOR, AND CHARGES ON, CHARITABLE PURPOSES				
1. Charitable grants	5,000	5,000		5,000
2. Grant to the Young Men's Christian Association	1,200	1,200		1,200
3. Grant to the Young Women's Christian Association	840	840		840
4. Grant to Girls' Friendly Society Hostel ..	960	960		960
5. Grant to asylums for the blind	4,029	4,029		4,029
6. Grant to Lady Hardinge Nursery, Mussoorie ..	480	480		480
7. Maintenance of orphans and foundlings	14,778	22,000		20,500
8. Maintenance of indigent persons (contract) ..	276	550		450
9. Burial of paupers	10,068	8,000		8,000
10. Grant to the Provincial Haj Committee (Recurring)	250	1,000		1,000
TOTAL, C ..	37,881	44,059	40,000	42,459
D-CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS	11,558	8,700	11,000	8,700
E-REWARDS FOR DESTRUCTION OF WILD ANIMALS	1,851	3,000	2,000	3,000
F-COST OF PETTY ESTABLISHMENTS ..	936	936	900	936

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
G—MISCELLANEOUS CONSTRUCTION AND REPAIRS (DIVISIONAL CONTRACT) ..	2,223	2,764	2,500	2,650
H—IRRECOVERABLE LOANS WRITTEN OFF ..	51,458	*4,93,000	4,43,000	30,000
I—MISCELLANEOUS CONTRIBUTIONS—				
1. To municipalities.. .. Recurring ..	43,840	43,840		45,840
Non-recurring				21,350
2. To district boards.. .. Recurring ..	4,89,617	4,90,867		4,90,867
Non-recurring				
3. On account of guarantees to the Telegraph department	2,332	3,600		3,600
4. To the Rohilkhand and Kumaun Railway ..	1,000	1,000		1,000
5. To the East Indian Railway towards the re-construction of a culvert	..	..		265
6. On account of abolition of tolls on the Muttra bridge	18,600	18,600		18,600
7. Charges in connexion with foreign State telegrams	145	500		500
8. Subsidy to a newspaper for depressed classes	2,400	2,400		2,400
9. Contribution to Miss Shepherd's work in India	750	750		..
10. Grant to the Society for the Prevention of Cruelty to Animals (Lucknow)	..	..		2,400
TOTAL, I ..	5,58,684	5,61,557	5,60,000	5,86,822
J—MISCELLANEOUS COMPENSATIONS— Compensation to the Rohilkhand and Kumaun Railway	5,000	5,000	5,000	..
K—CHARGES FOR TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE ..	22,917	30,000	23,000	25,000
L—OTHER MISCELLANEOUS CHARGES—				
1. Abolition of coolie *utar* in Kumaun ..	30,000	24,000		22,600
2. Special rewards	2,718	3,000		3,000
3. Unforeseen charges .. Voted ..	17,194	5,000		2,500
Non-voted ..	..	..		..
4. Cadetships at the Indian Military Academy	1,150	2,350		2,350
5. Cost of maintaining accounts of charitable endowments	..	7,500		7,235
6. Demarcation of boundaries between British Territory and Indian States	..	..		3,500
7. Purchase of portraits of Their Majesties ..	..	..		3,300
8. Cost of survey of Waqfs under the U. P. Muslim Waqfs Act, 1936 ..	..	..		**32,000**
TOTAL, L .. Voted ..	51,062	41,850	40,600	76,485
Non-voted ..	..	..	*10,000*	..
M—CHARGES IN CONNEXION WITH THE CELEBRATION OF HIS MAJESTY'S CORONATION	..	..	..	18,500
N—COMMISSIONS OF INQUIRY Voted ..	470	5,000	3,000	55,000
Non-voted ..	..	..	..	..
O—CHARGES IN ENGLAND	..	..	..	80
P—WORKS	3,756	17,207	17,000	17,407
GRAND TOTAL Voted ..	7,56,032	12,22,573	11,56,000	8,81,029
Non-voted ..	..	..	*10,000*	..

III—DETAILS of sub-heads F, N and O: *See* page 215.

* Includes Rs.4,000 to cover the write off of the balance of the loan granted to the District Co-operative Bank, Bijnor.

F—PETTY ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.
1. PAY OF ESTABLISHMENT—						
Clerks (195)				..		..
Servants (10-8—15)	7	7		936		936
Leave salary				..		..
TOTAL ..			936	936	900	936
2. CONTINGENCIES—						
Contract			..	..	..	..
TOTAL, PETTY ESTABLISHMENT ..			936	936	900	936

N—COMMISSIONS OF INQUIRY

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
1. Committee on Rural Indebtedness	..	..	..	25,000
2. Rent and Revenue Committee	..	..	..	25,000
3. Others	..	..	..	5,000
Total ..	..	..	..	55,000

O—CHARGES IN ENGLAND

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
EXPENDITURE BY HIGH COMMISSIONER—				
Other charges—				
Books and periodicals (Voted)	..	..	..	80
TOTAL, CHARGES IN ENGLAND (Voted)	..	..	..	80

GRANT No. 31

EXTRAORDINARY CHARGES

(HEAD OF ACCOUNT : 63—EXTRAORDINARY CHARGES)

I—ESTIMATE of the amount required in the year ending March 31, 1938, on account of leave salaries and other charges of RETRENCHED PERSONNEL

Voted : Rupees three thousand

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
1 LEAVE SALARIES ..	Voted ..	53,428	14,000	16,000	3,000
	Non-voted ..	*11,348*	*9,500*	*9,700*	..
2. TRAVELLING ALLOWANCE ..	Voted ..	1,713	500	300	..
	Non-voted ..	*—451*	..	..	..
3. CHARGES IN ENGLAND—					
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay (Voted) ..		..	..	..	..
GRAND TOTAL ..	Voted ..	55,141	14,500	16,300	3,000
	Non-voted ..	*10,897*	*9,500*	*9,700*	..

GRANT No. 32

CONSTRUCTION OF IRRIGATION AND HYDRO-ELECTRIC WORKS NOT MET FROM REVENUE

(EXCLUDING ESTABLISHMENT CHARGES)

(HEAD OF ACCOUNT : 68—CAPITAL OUTLAY ON IRRIGATION AND HYDRO-ELECTRIC WORKS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, for expenditure in India on IRRIGATION AND HYDRO-ELECTRIC WORKS NOT MET FROM REVENUE

Voted: Rupees eighty-two lakhs, seventy-two thousand and seven hundred.

II—SUB-HEADS under which this grant will be accounted for by the IRRIGATION DEPARTMENT :

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS NOT MET FROM REVENUE (HEAD 68-A)—				
(1) PRODUCTIVE WORKS—				
1. Works	33,64,375	69,52,373	59,90,773	47,47,500
2. Tools and plant	50,682	88,600	88,600	40,000
3. Suspense	1,17,174	2,55,000	2,55,000	16,000
4. *Deduct*—Receipts on capital account ..	67,531	10,100	10,100	5,000
5. *Deduct*—Contribution from revenue to wipe off the unproductive capital expenditure on watercourse ..	2,02,234	3,00,000	3,00,000	50,000
TOTAL, PRODUCTIVE WORKS NOT MET FROM REVENUE.	32,62,466	69,85,873	60,24,273	47,48,500
(2) UNPRODUCTIVE WORKS—				
1. Works	..	85,000	46,600	30,000
2. Tools and plant	..	1,100	1,100	800
TOTAL, UNPRODUCTIVE WORKS ..	..	86,100	47,700	30,800
TOTAL, A—PRODUCTIVE AND UNPRODUCTIVE WORKS.	32,62,466	70,71,973	60,71,973	47,79,300
B—HYDRO-ELECTRIC SCHEMES NOT MET FROM REVENUE (HEAD 68-A)—				
(1) PRODUCTIVE WORKS—				
1. Hydro-electric schemes	47,95,073	85,94,657	70,94,657	38,39,400
2. Tools and plant	78,824	26,500	26,500	19,000
3. Suspense	76,853	35,000	35,000	35,000
4. *Deduct*—Receipts on capital account ..	65,690	..	..	4,00,000
TOTAL, B ..	48,85,060	86,56,157	71,56,157	34,93,400
GRAND TOTAL ..	81,47,526	1,57,28,130	1,32,28,130	82,72,700

III—Details of the foregoing : *See* pages 220 and 221.

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
OTHER IRRIGATION WORKS				
68-A(1)—PRODUCTIVE IRRIGATION WORKS NOT MET FROM REVENUE				
Works				
Executive Engineer's residence at Agra	..	..		26,500
Sarda Canal	..	..		..
Ganges Canal—				
Meerut Distributary Electrification Scheme ..	5,05,196	10,000		..
Daurala Distributary Electrification Scheme ..		79,000		12,000
Right Akbarpur Distributary Electrification Scheme ..		..		..
Right Bhola Distributary		..		..
Remodelling of the Mat Branch		3,00,000		3,12,000
Construction of drains along the Mat Branch		25,000		..
Komeri Distributary		7,000		69,000
Lower Ganges Canal—				
Nadrai Pumping Scheme	13,945	..		..
State tube-wells	25,17,846	51,29,981		31,10,000
Lining of guls	..	..		..
Daurala Sugarcane Tramway	3,04,500	38,000		4,500
Ramganga Canal—				
Ban Nadi Pumping Scheme	87	25,000		..
Gangan Pumping Scheme		..		..
Eastern Jumna Canal—				
Kishanpur Distributary Scheme	22,801	..		..
Extension of tube-well irrigation in Fyzabad ..		..		..
Open well electric pumping in Muttra-Agra districts.. ..		..		..
Pumping water into the Ganges Canal		2,67,000		16,500
Fyzabad Electricity and Ghogra Pumping Scheme ..		9,50,000		11,00,000
Lump sum grant for minor works at Chief Engineer's disposal (Development)	..	43,392		25,000
Lump sum grant for minor works at Chief Engineer's disposal (Sarda)	..	78,000		50,000
Lump sum grant for minor works at Chief Engineer's disposal (Western Canals)	..	..		22,000
TOTAL, WORKS ..	33,64,375	69,52,373	59,90,773	47,47,500
Proportionate cost of tools and plant	50,682	88,600	88,600	40,000
Suspense				
State tube-wells	1,11,366	2,10,000		1,000
Daurala Sugarcane Tramway..	5,808	5,000		5,000
Fyzabad Electricity and Gogra Pumping Scheme	..	40,000		10,000
TOTAL, SUSPENSE ..	1,17,174	2,55,000	2,55,000	16,000
Deduct—Receipts on capital account	67,531	10,100	10,100	5,000
Deduct—Contributions from revenue to meet the unproductive capital expenditure on watercourses	2,02,234	3,00,000	3,00,000	50,000
TOTAL, 68-A(1)—PRODUCTIVE WORKS ..	32,62,466	69,85,873	60,24,273	47,48,500
68-A(2)—UNPRODUCTIVE IRRIGATION WORKS NOT MET FROM REVENUE				
Works				
Dhasan Canal—				
Khutgaon Reservoir	..	..	..	..
Belasagar tank	..	40,000	1,600	..
Proportionate cost of tools and plant	..	1,100	1,100	800
Lump sum grant for minor works at Chief Engineer's disposal ..	..	45,000	45,000	30,000
TOTAL, 68-A(2)—UNPRODUCTIVE WORKS ..	..	86,100	47,700	30,800
68-A(1)—PRODUCTIVE WORKS				
Hydro-electric schemes—				
Works..	47,95,073	85,94,657	70,94,657	(a)38,39,400
Tools and plant	78,824	26,500	26,500	19,0[illegible]
Suspense	76,853	35,000	35,000	35,[illegible]
Deduct—Receipts on capital account	65,690	..	..	4,00,[illegible]
TOTAL, 68-A(1)—PRODUCTIVE (HYDRO-ELECTRIC) ..	48,85,060	86,56,157	71,56,157	34,93,4[illegible]

(a) *Vide* details [illegible]

	Budget estimate, 1937-38
	Rs.
HYDRO-ELECTRIC SCHEMES—	
1. Salawa power station (turbine, switchgear and transformer)	48,400
2. Salawa power station (buildings)	97,250
3. Chitaura power station (turbine, switchgear and transformer)	61,000
4. Rural lines for tube-well, net work	2,70,000
5. Increasing capacity of grid sub-station	25,000
6. Improving existing lines	1,45,000
7. Chandausi steam station (generating plant, switchgear and transformer)	6,65,700
8. Moradabad-Bilari 37 K. V. line	17,050
9. Chandausi-Budaun 37 K. V. line	26,400
10. Sub-divisional Officer's residence at Bulandshahr	12,464
11. Sub-divisional Officer's residence at Meerut	2,600
12. Sumera-Chandausi 66 K. V. line	43,500
13. Nirgajni power station (transformers and switchgear)	6,61,000
14. Nirgajni power station (civil works)	4,30,553
15. Nagina-Bijnor line and sub-station	5,800
16. Salawa-Sumera 66 K. V. line and switchgear at each end	1,05,000
17. Chitaura-Nirgajni 66 K. V. line	11,500
18. Miscellaneous buildings	1,01,000
19. Executive Engineer's residence at Meerut	7,018
20. Conversion of Muzaffarnagar-Shamli line and sub-station	18,000
21. Installation of two extra automatic gates on main fall at Chitaura	1,430
22. Duplication of Sumera-Kali Nadi line	20,735
23. Supply to Etawah	10,500
24. Improvement to supply to Hardwar	14,000
25. Supply to Etah, Soron, Marehra and Marechi	87,000
26. Supply to Islamnagar, Bissauli, Bilsi, Aonla and Ujhani	50,000
27. Supply to Tundla	9,000
28. Supply to Brindaban, Gokul, Mahaban, Baldeo and Jagdishpur	1,46,800
29. Installation of line regulators	10,000
30. Petty works	32,764
31. Purchasing the distribution system of the Lower Ganges-Jumna Electricity Distributing Company	4,00,000
32. Chitaura power station (civil works)	53,136
33. Chandausi steam station (civil works)	1,26,500
34. Sumera 66 K. V. sub-station	23,000
35. Salawa power station (stage 2) 66 K. V.	5,000
36. Salawa-Chitaura 66 K. V. Line	6,000
37. Share of Hydel for construction of inspection houses	37,000
38. Alterations to supply to Gulaothi	4,300
39. Alterations to supply to Sambhaoli	4,000
40. Installation of F and P gear at sub-stations	14,000
41. Section point at Shamli and installation of F and P gear	10,000
42. Reserve for possible debit from I. B. for filling holes below falls	20,000
TOTAL, HYDRO-ELECTRIC SCHEMES—WORKS	38,39,400

GRANT No. 33

OUTLAY ON CIVIL WORKS NOT MET FROM REVENUE

(HEAD OF ACCOUNT: 81—CIVIL WORKS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on works debitable to LOAN FUNDS

Voted: Rupees seventeen lakhs, forty-two thousand, six hundred and eighty-seven.

II—SUB-HEADS under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT:

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget, estimate 1937-38
	Rs.	Rs.	Rs.	Rs.
A—PUBLIC WORKS—WORKS OUTLAY (HEAD 81)—				
(i) ORIGINAL WORKS—BUILDINGS				
General Administration—Legislative Council				
1. Extension of the Council House at Lucknow ..	..	4,50,000	1,25,000	2,75,000
Medical				
2. Extension of the Nurses' Home in the King George's and Queen Mary's Hospital for Women and Children, Lucknow (Estimate Rs.55,000 approximate) ..		50,000	5,000	50,000
TOTAL, BUILDINGS ..	6,250	5,00,000	1,30,000	3,25,000
(ii) ORIGINAL WORKS—COMMUNICATIONS				
3. Road reconstruction, Meerut Division (Estimate Rs.9,78,495)	..	..	..	2,13,000
4. Road reconstruction, Agra Division (Estimate Rs.13,48,179)	..	..	..	3,00,887
5. Road reconstruction, Cawnpore Division (Estimate Rs.7,31,489)	..	..	..	1,86,100
6. Road reconstruction, Lucknow Division (Estimate Rs.11,55,271)	..	..	..	2,83,000
7. Road reconstruction, Bareilly Sub-division (Estimate Rs.3,82,138)	..	..	..	1,00,000
8. Road reconstruction, Benares Division (Estimate Rs.4,10,741)	..	..	..	1,50,000
9. Road reconstruction, Fyzabad Division (Estimate Rs.8,42,562)	..	..		1,78,000
TOTAL, COMMUNICATIONS	..	..	..	14,10,987
TOTAL, ORIGINAL WORKS	6,250	5,00,000	1,30,000	17,35,987
(iii) Tools and plant	87	10,200	3,400	6,700
Regrant of lapses	..	..	..	60,000
Deduct—Probable lapses	..	..	..	60,000
Total, Tools and plant ..	W **87**	**10,200**	**3,400**	**6,700**
GRAND TOTAL ..	6,337	5,10,200	1,33,400	17,42,687

GRANT No. 34

COMMUTED VALUE OF PENSIONS

(HEAD OF ACCOUNT: 83—PAYMENT OF COMMUTED VALUE OF PENSIONS)

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the COMMUTED VALUE OF PENSIONS

Voted: Rupees nine lakhs and sixty thousand.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT :

		Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
A—PAYMENT OF COMMUTED VALUE OF PENSIONS TAKEN OVER BY OTHER GOVERNMENTS		95,447	1,25,000	1,10,000	1,10,000
B—COMMUTED VALUE OF PENSIONS (PROVINCIAL). *Voted—*					
PAYMENTS IN INDIA		10,18,294	12,50,000	7,75,000	9,75,000
PAYMENTS IN ENGLAND					50,000
Non-voted— PAYMENTS IN INDIA		*34,455*	*75,000*	*75,000*	*30,000*
PAYMENTS IN ENGLAND					*45,000*
TOTAL ..	Voted ..	11,13,741	13,75,000	8,85,000	11,35,000
	Non-voted ..	*34,455*	*75,000*	*75,000*	*75,000*
C—*Deduct*—CAPITAL RECEIPTS ON ACCOUNT OF COMMUTED VALUE OF PENSIONS TAKEN OVER BY THE U. P. GOVERNMENT.	*Non-voted* ..	*88,681*	*75,000*	*75,000*	*75,000*
	Voted ..	2,47,776	2,00,000	1,50,000	1,75,000
GRAND TOTAL ..	Voted ..	8,65,965	11,75,000	7,35,000	9,60,000
	Non-voted ..	*—54,226*	..	..	..
D—*Deduct*—CAPITAL RE-PAYMENT CHARGED TO HEAD 55—*Non-voted* ..		**2,84,780*	**3,50,000*	** 3,37,000*	**4,03,300*

* Excluded from total.

GRANT No. 35

LOANS AND ADVANCES BEARING INTEREST

(HEAD OF ACCOUNT: R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT)

I—ESTIMATE of the amount required in the year ending March 31, 1938, for LOANS AND ADVANCES BEARING INTEREST

Voted—Rupees one crore, forty-five lakhs, eighteen thousand and five hundred.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT;

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—LOANS TO MUNICIPALITIES, ETC.—				
1. Loans to Municipalities	4,40,000	16,16,974	15,17,000	16,85,000
2. Loans to District Boards	70,000	1,20,000	30,000	3,15,000
3. Loans to Landholders and other notabilities	..	..	..	..
4. Advances to cultivators	7,03,591	26,60,000	24,50,000	21,00,000
5. Advances under special laws	600	..	..	..
6. U. P. Encumbered Estates Act Bonds ..	..	..	..	1,00,00,000
7. Miscellaneous loans and advances ..	10,435	4,54,000	2,53,000	8,000
TOTAL, A ..	12,24,626	48,50,974	42,50,000	1,41,08,000
B—LOANS TO GOVERNMENT SERVANTS—				
1. House building advances	..	..	..	1,70,000
2. Advances for purchase of motor cars ..	..	..	..	2,25,000
3. Advances for purchase of other conveyances	..	..	..	10,000
4. Passage advances	..	..	..	4,000
5. Other advances	..	..	..	1,500
TOTAL, B ..	..	..	..	4,10,500
GRAND TOTAL ..	12,24,626	48,50,974	42,50,000	1,45,18,500

III—DETAILS of the foregoing: *See* page 228.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

	Actuals, 1935-36	Budget and supplementary grants. 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
A.—Loans to municipalities, etc.—				
1. **Municipalities—**				
(1) Bindraban—Water-supply scheme		50,000		..
(2) Dehra Dun— Ditto ..		2,50,000		1,11,000
(3) Ghazipur— Ditto ..		1,30,000		64,120
(4) Bahraich— Ditto ..		..		25,000
(5) Lucknow—Water-supply and drainage ..		2,50,000		6,67,692
(6) Hardwar—Drainage scheme		2,00,000		1,70,000
(7) Muttra— Ditto .. .		..		9,647
(8) Cawnpore— Ditto		1,05,000		55,131
(9) Hardoi— Ditto		31,788		..
(10) Gorakhpur—Drainage extension		..		10,000
(11) Muzaffarnagar—Electric scheme		30,000		..
(12) Mussoorie—Reconditioning hydro-electric plant.		5,16,974		1,77,526
(13) Meerut—Roads		1,50,000		..
(14) Hardwar Kumbh Mela		..		2,00,000
(15) Meerut—Electric supply scheme		..		1,00,000
(16) Allahabad—Reconstruction of the Leader Road		..		45,000
(17) Reserve for electric and other schemes ..		50,000		49,880
Lump deduction		1,46,788		..
Total, A—1 ..	4,40,000	16,16,974	15,17,000	16,85,000
2. **District Boards—**				
(1) Etah—Metalling of roads		..		50,000
(2) Muzaffarnagar—Construction of bridges, etc.		..		1,85,000
(3) Gonda—Construction of a bridge		30,000		30,000
(4) Meerut—Construction of a bridge over Kali Nadi		15,000		..
(5) Meerut—Construction of other roads and bridges		75,000		..
(6) Shahjahanpur—Metalling of road		..		50,000
Total, A-2 ..	70,000	1,20,000	30,000	3,15,000
7. **Miscellaneous Loans and Advances—**				
(1) For industrial purposes		15,000	} 28,000	..
(2) For advances to co-operative societies for industrial purposes		5,000	}	5,000
(3) To ex-students to purchase of apparatus ..		1,500	}	3,000
(4) For adjustment in the account of certain loans granted to the Salvation Army ..		7,500	}	..
(5) Advances to Agriculture Department for purchase of fertilizers		2,75,000	1,75,000	..
(6) Loans to certain citizens of Lucknow for rebuilding their houses		1,50,000	50,000	..
Total, A-7 ..	10,435	4,54,000	2,53,000	8,000
B—Loans to Government Servants—				
5. **Other Advances—**				
Advances to police officers for their defence ..		..		1,000
Total B—5 ..		..		1,000

GRANT No. 36

INTEREST-FREE ADVANCES

(HEAD OF ACCOUNT: P—DEPOSITS AND ADVANCES)

I—ESTIMATE of the amount required in the year ending March 31, 1938, for INTEREST-FREE ADVANCES

Voted: Rupees five lakhs and twenty-two thousand.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT:

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budgete estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE—				
EXCLUDING ALL BOOK-KEEPING ADJUSTMENTS AND ADVANCES ON WHICH INTEREST IS CHARGED				
CIVIL ADVANCES—				
Advance to the Agriculture Department for purchase of fertilizers	..	..	..	2,00,000
Advance to the Agriculture Department for purchase of seeds		..	..	2,75,000
Others	..	..	..	47,000
GRAND TOTAL	..	..	..	5,22,000

PART II

STATEMENTS

OF

REVENUE AND RECEIPTS

AND OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces

FOR THE YEAR

1937-38

	For details *vide* statement	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
REVENUE—					
PRINCIPAL HEADS OF REVENUE—					
Land Revenue	A	5,87,84,022	5,79,71,745	5,66,21,000	6,00,47,655
Provincial Excise	"	1,40,67,964	1,43,50,000	1,54,00,000	1,50,50,000
Stamps	"	1,49,70,470	1,63,50,000	1,62,00,000	1,53,18,000
Forest	"	48,54,845	45,73,000	45,56,000	47,70,000
Registration	"	10,46,967	11,00,000	10,81,000	12,00,000
Receipts under Motor Vehicles Taxation Act	"	...	...	...	10,00,000
Other Taxes and Duties ...	"	...	...	...	3,00,000
Other Heads	"	1,500	...	600	800
TOTAL—PRINCIPAL HEADS ...		9,37,25,768	9,43,44,745	9,38,58,600	9,76,86,455
Railways	A	70,081	60,000	1,30,000	1,00,000
Irrigation: Net Receipts ...	"	1,55,89,290	1,37,92,461	1,47,45,000	1,43,36,972
Debt Services	"	12,06,266	11,24,800	11,49,000	12,67,729
Civil Administration ...	"	47,82,729	50,72,286	52,64,500	59,29,465
Civil Works	"	17,63,115	21,27,409	21,99,000	16,78,970
Miscellaneous		16,59,518	18,28,080	18,20,800	19,07,633
Contributions and Miscellaneous adjustments between Central and Provincial Governments ...	"	...	...	...	25,00,000
Extraordinary Items ...	"	...	...	...	...
Revenue in England		17,533	480	800	...
TOTAL—REVENUE ...		11,88,14,300	11,83,50,261	11,91,67,700	12,54,07,224
DEFICIT		...	76,65,915	37,00,226	12,67,529
TOTAL ...		11,88,14,300	12,60,16,176	12,28,67,926	12,66,74,753

	For details vide statement	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE—					
Direct demands on the Revenue	B	1,20,64,000	1,35,56,729	1,30,99,000	1,47,80,464
Railways	"	6,695	8,021	7,700	6,700
Irrigation	"	1,06,82,139	1,09,40,658	1,08,58,315	1,14,27,634
Debt Services	"	45,25,867	68,83,974	58,70,331	57,86,814
Civil Administration ...	"	7,03,25,379	7,36,88,279	7,21,42,300	7,53,31,275
Civil Works	"	62,23,658	68,97,119	68,11,357	68,93,229
Miscellaneous	"	89,61,301	98,59,356	98,56,500	1,24,45,637
Extraordinary Items ...	"	66,038	24,000	26,000	3,000
Expenditure in England ...	"	42,25,998	41,58,040	41,96,423	...
TOTAL—EXPENDITURE MET FROM REVENUE ...		11,70,81,075	12,60,16,176	12,28,67,926	12,66,74,753
SURPLUS		17,33,225	...	...	...
TOTAL ...		11,88,14,300	12,60,16,176	12,28,67,926	12,66,74,753

	For details *vide* statement	Receipts Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
Surplus ...	...	17,33,225	...	...	...
DEBT, DEPOSITS AND ADVANCES—					
PUBLIC DEBT					
Permanent Debt (net incurred)	C	...	2,03,77,000	2,03,52,000	1,97,11,400
Floating Debt (net incurred)	,,	...	...	...	...
Loans from the Central Government (net).	,,	72,93,987	61,02,629	...	...
Unfunded Debt (net incurred)....	,,	...	...	...	23,17,000
Deposits and Advances (net) ...	,,	14,11,324	16,49,919	...	31,09,740
TOTAL DEBT, DEPOSITS AND ADVANCES		87,05,311	2,81,29,548	2,03,52,000	2,51,38,140
Loans and Advances by Provincial Government (net Advances)	C	18,49,642	...	...	...
TOTAL RECEIPTS ...		1,22,88,178	2,81,29,548	2,03,52,000	2,51,38,140
Opening Balance		67,21,074	55,10,377	92,28,030	*75,12,361
TOTAL ...		1,90,09,252	3,36,39,925	2,95,80,030	3,26,50,501

*Including Rs.55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.

	For details *vide* statement	Disbursements: Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
Deficit ...	...	...	76,65,915	37,00,226	12,67,529
CAPITAL OUTLAY NOT MET FROM REVENUE—					
Construction of Irrigation and Hydel Works	C	91,80,483	1,66,35,930	1,41,35,930	93,96,705
Civil Works	"	7,933	6,84,300	1,88,400	18,33,250
Payment of Commuted Value of Pensions	"	5,26,959	8,25,000	3,98,000	5,56,700
Payments to Retrenched Personnel	"	—4,253	—11,100	—7,850	—23,500
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		97,11,122	1,81,34,130	1,47,14,480	1,17,63,155
DEBT, DEPOSITS AND ADVANCES—					
Permanent Debt (net discharged)	C	70,100	...	...	...
Floating Debt (net discharged) ...	"	...	...	...	...
Loans from the Central Government (net)	"	...	...	31,44,500	36,54,118
Unfunded Debt (net discharged)	"	...	...	...	...
Deposits and Advances (net) ...	"	...	...	51,06,463	...
TOTAL DEBT, DEPOSITS AND ADVANCES		70,100	...	82,50,963	36,54,118
Loans and Advances by Provincial Government (net Advances) ...	C	...	23,28,974	9,02,000	1,03,67,200
TOTAL DISBURSEMENTS ...		97,81,222	2,81,29,019	2,75,67,669	2,70,52,002
Closing Balance		92,28,030	55,10,906	20,12,361	55,98,499
TOTAL ...		1,90,09,252	3,36,39,925	2,95,80,030	3,26,50,501

HEADS OF REVENUE	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE—				
IV—OTHER TAXES ON INCOME	...	...	...	...
V—SALT	1,500	...	600	800
VII—LAND REVENUE	5,87,84,022	5,79,71,745	5,66,21,000	6,00,47,655
VIII—PROVINCIAL EXCISE...	1,40,67,964	1,43,50,000	1,54,00,000	1,50,50,000
IX—STAMPS	1,49,70,470	1,63,50,000	1,62,00,000	1,53,18,000
X—FOREST	48,54,845	45,73,000	45,56,000	47,70,000
XI—REGISTRATION	10,46,967	11,00,000	10,81,000	12,00,000
XII—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT	...	...	...	10,00,000
XIII—OTHER TAXES AND DUTIES	...	...	...	3,00,000
RAILWAY REVENUE ACCOUNT—				
XVI—SUBSIDIZED COMPANIES	70,081	60,000	1,30,000	1,00,000
IRRIGATION, ETC.—				
XVII—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:—				
RECEIPTS...	2,42,61,534	2,44,22,400	2,52,63,304	2,47,50,700
Less—WORKING EXPENSES	86,80,067	1,06,44,939	1,05,64,304	1,04,25,628
NET ...	1,55,81,467	1,37,77,461	1,46,99,000	1,43,25,072
XVIII—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT	7,823	15,000	46,000	11,900
DEBT SERVICES—				
XX—INTEREST	12,06,266	11,24,800	11,49,000	12,67,729
CIVIL ADMINISTRATION—				
XXI—ADMINISTRATION OF JUSTICE	11,26,654	10,97,790	11,32,000	10,99,466
XXII—JAILS AND CONVICT SETTLEMENTS ...	4,99,908	4,94,180	5,09,000	5,47,455
XXIII—POLICE	2,50,213	2,84,500	2,59,000	6,32,285
XXVI—EDUCATION	12,41,765	12,32,500	12,62,000	12,47,300
XXVII—MEDICAL	2,58,198	2,85,521	2,89,000	3,30,573
XXVIII—PUBLIC HEALTH	2,88,568	1,97,850	3,33,000	2,84,072
XXIX—AGRICULTURE	5,73,202	6,76,766	6,78,800	8,51,825
XXX—VETERINARY	1,29,020	1,20,427	1,21,500	1,34,964
XXXI—CO-OPERATIVE CREDIT	97,514	1,38,450	1,38,700	1,46,800
XXXII—INDUSTRIES	2,33,857	4,56,250	4,40,500	5,44,800
XXXVI—MISCELLANEOUS DEPARTMENTS	83,830	88,052	1,01,000	1,09,925
CARRIED OVER ...	11,53,74,134	11,43,94,292	11,51,47,100	11,93,20,621

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	11,53,74,134	11,43,94,292	11,51,47,100	11,93,20,621
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—				
XXXIX—CIVIL WORKS—				
(*a*) Ordinary	3,75,333	3,25,000	3,40,000	3,49,600
(*b*) Transfer from Central Road Development Account	13,87,782	18,02,409	18,59,000	13,29,370
MISCELLANEOUS—				
XLIII—TRANSFERS FROM FAMINE RELIEF FUND ...	2,990	1,11,500	1,10,600	61,560
XLIV—RECEIPTS IN AID OF SUPERANNUATION ...	1,57,748	2,04,300	1,61,000	1,56,200
XLV—STATIONERY AND PRINTING	6,90,698	6,35,050	7,88,000	8,90,950
XLVI—MISCELLANEOUS	8,08,082	8,77,230	7,61,200	7,98,923
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—				
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT	...	...	...	25,00,000
EXTRAORDINARY ITEMS—				
LI—EXTRAORDINARY RECEIPTS	...	...	...	...
REVENUE IN ENGLAND	17,533	480	800	...
TOTAL, REVENUE	11,88,14,300	11,83,50,261	11,91,67,700	12,54,07,224

HEADS OF EXPENDITURE	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—				
5—Salt	...	...	...	...
7—Land Revenue	73,78,975	87,55,248	83,34,000	89,16,264
8—Provincial Excise	11,79,533	11,95,945	11,87,000	11,91,307
9—Stamps	2,60,941	2,72,600	2,87,000	2,85,714
10—Forest	27,55,066	28,24,278	27,83,100	29,07,600
Forest capital outlay met from revenue ...	28,168	31,000	35,900	...
11—Registration	4,61,317	4,77,658	4,72,000	4,69,579
12—Charges on account of Motor Vehicles Taxation Act	...	...	...	10,00,000
13—Other Taxes and Duties	...	...	...	10,000
RAILWAY REVENUE ACCOUNT—				
15—State Railways—Interest on Debt ...	6,695	6,971	6,700	6,700
15C—Subsidized Companies	...	1,050	1,000	...
IRRIGATION REVENUE ACCOUNT—				
17—Interest on Irrigation works for which capital accounts are kept	1,04,21,745	1,10,05,108	1,08,45,169	1,12,45,597
18—Other revenue expenditure financed from ordinary revenues	86,888	—55,300	1,702	1,55,237
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—				
19—Construction of Irrigation Works—				
B—(1) Financed from ordinary revenues ... B—(2) Ditto ditto	1,73,506	—9,150	11,444	26,800
Carried over	2,27,52,834	2,45,05,408	2,39,65,015	2,62,14,798

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	2,27,52,834	2,45,05,408	2,39,65,015	2,62,14,709
DEBT SERVICES—				
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	30,94,122	29,75,614	26,01,631	4,99,412
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(i) SINKING FUND	14,00,000	19,00,000	19,00,000	21,55,084
(ii) PAYMENTS TO THE CENTRAL GOVERNMENT ...	31,745	20,08,360	13,68,700	31,32,319
CIVIL ADMINISTRATION—				
25—GENERAL ADMINISTRATION	1,37,49,578	1,45,91,356	1,43,45,000	1,47,46,520
27—ADMINISTRATION OF JUSTICE	70,27,288	74,19,978	70,15,000	71,41,457
28—JAILS AND CONVICT SETTLEMENTS	30,53,285	31,19,398	29,70,000	30,88,684
29—POLICE	1,62,35,139	1,66,20,849	1,64,20,000	1,67,60,844
36—SCIENTIFIC DEPARTMENTS	26,678	24,371	26,000	26,600
37—EDUCATION	2,02,01,375	2,07,68,535	2,05,15,000	2,07,53,108
38—MEDICAL	32,40,570	33,98,173	33,47,000	35,33,434
39—PUBLIC HEALTH	22,79,095	22,90,768	22,22,000	23,82,459
40—AGRICULTURE...	23,04,252	27,22,119	27,16,200	39,13,206
41—VETERINARY	4,27,341	4,67,966	4,67,800	4,73,402
42—CO-OPERATIVE CREDIT	5,22,912	5,62,098	5,48,000	6,00,829
43—INDUSTRIES	11,72,453	16,14,985	14,63,500	18,13,737
44—AVIATION	3,000	4,000	4,000	4,000
47—MISCELLANEOUS DEPARTMENTS	82,413	83,683	82,800	92,935
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—				
50—CIVIL WORKS—				
(*a*) Provincial expenditure	48,35,876	50,94,710	49,52,357	55,63,859
(*b*) Improvement of Communications from Central Road Development Account ...	13,87,782	18,02,409	18,59,000	13,29,870
MISCELLANEOUS—				
54—FAMINE RELIEF—				
A—FAMINE RELIEF	2,990	1,11,500	1,10,600	61,560
B—TRANSFERS TO FAMINE RELIEF FUND ...	...	...	...	2,65,000
CARRIED OVER ...	10,38,30,728	11,20,86,280	10,88,99,603	11,45,52,678

	Actuals, 1935-36	Budget and supplementary grants, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD	10,38,30,728	11,20,86,280	10,88,99,603	11,45,52,676
55—SUPERANNUATION ALLOWANCES AND PENSIONS	71,09,842	73,54,250	72,75,900	1,00,22,632
56—STATIONERY AND PRINTING	10,92,437	11,71,033	13,04,000	12,15,406
57—MISCELLANEOUS CHARGES	7,56,032	12,22,573	11,66,000	8,81,039
EXTRAORDINARY ITEMS—				
63—EXTRAORDINARY CHARGES	66,038	24,000	26,000	3,000
EXPENDITURE IN ENGLAND—				
SECRETARY OF STATE	2,32,730	2,18,240	2,44,009	...
HIGH COMMISSIONER	39,93,268	39,39,800	39,52,414	...
TOTAL, EXPENDITURE MET FROM REVENUE.	11,70,81,075	12,60,16,176	12,28,67,926	12,66,74,753

Receipts		Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
REVENUE (from statement A) ...		11,88,14,300	11,83,50,261	11,91,67,700	12,54,07,224
N.—PUBLIC DEBT					
A. RUPEE DEBT					
I.—PERMANENT DEBT—					
(i) Provincial Loans bearing interest—					
3 per cent. United Provinces Loan, 1961—66		...	2,04,02,000	2,04,02,000	...
New Loan		...	...	...	1,00,00,000
United Provinces Encumbered Estates Act Bonds		...	...	...	1,00,00,000
(ii) Loans not bearing interest ...		...	...	...	...
II.—FLOATING DEBT—					
Treasury Bills		...	...	...	...
Other Floating Loans ...		...	...	...	...
III.—LOANS FROM THE CENTRAL GOVERNMENT		1,05,15,000	98,87,000	...	...
Total ...		1,05,15,000	3,02,89,000	2,04,02,000	2,00,00,000
O.—UNFUNDED DEBT					
SPECIAL LOANS		...	...	...	...
STATE PROVIDENT FUNDS—					
General Provident Fund	Rupee Branch ...	...	...	...	41,18,000
	Sterling Branch...	...	...	...	4,17,000
Indian Civil Service Provident Fund.	Rupee Branch ...	...	...	...	77,000
	Sterling Branch...	...	...	...	2,90,000
Indian Civil Service (Non-European Members) Provident Fund.	Rupee Branch ...	...	...	...	15,000
	Sterling Branch...	...	...	...	3,000
Contributory Provident Fund.	Rupee Branch ...	...	...	...	4,000
	Sterling Branch...	...	...	...	9,000
Other Miscellaneous Provident Funds.	Rupee Branch ...	...	...	...	5,000
	Sterling Branch...	...	...	...	8,000
Total ...		...	...	...	49,46,000
CARRIED OVER ...		12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224

Disbursements		Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE (from statement B)		11,70,81,075	12,60,16,176	12,28,67,926	12,66,74,753
Capital accounts not met from revenue.					
68. Construction of Irrigation works ...		38,94,571	76,61,273	66,61,273	55,16,885
68. Capital outlay on Hydro-Electric works...		52,85,912	89,74,657	74,74,657	38,79,820
81. Civil works not met from revenue ...		7,933	6,84,300	1,88,400	18,33,250
83. Payments of commuted value of pensions		5,26,959	8,25,000	3,98,000	5,56,700
85. Payments to Retrenched Personnel ...		—4,253	—11,100	—7,850	—23,500
Total ...		97,11,122	1,81,34,130	1,47,14,480	1,17,63,155
N.—PUBLIC DEBT					
A. RUPEE DEBT					
I.—PERMANENT DEBT—					
(i) Provincial Loans bearing interest—					
3 per cent. United Provinces Loan, 1961—66		...	...	...	2,63,600
(ii) Loans not bearing interest— 6 per cent. United Provinces Development Loan		70,100	25,000	50,000	25,000
II.—FLOATING DEBT— Treasury Bills		...	...	...	...
Other Floating Loans		...	...	...	...
III.—LOANS FROM THE CENTRAL GOVERNMENT		32,21,013	37,84,371	31,44,500	36,54,118
Total ...		32,91,113	38,09,371	31,94,500	39,42,718
O.—UNFUNDED DEBT					
SPECIAL LOANS		...	...	...	...
STATE PROVIDENT FUNDS—					
General Provident Fund	Rupee Branch	...	...	...	24,00,000
	Sterling Branch	...	...	...	1,06,000
Indian Civil Service Provident Fund.	Rupee Branch	...	...	...	20,000
	Sterling Branch	...	...	...	1,00,000
Indian Civil Service (Non-European Members) Provident Fund.	Rupee Branch	...	...	...	3,000
	Sterling Branch	...	...	...	...
Contributory Provident Fund.	Rupee Branch	...	...	...	...
	Sterling Branch	...	...	...	...
Other Miscellaneous Provident Funds.	Rupee Branch	...	...	...	...
	Sterling Branch	...	...	...	...
Total ...		...	...	...	26,29,000
CARRIED OVER ...		13,00,83,310	14,79,59,677	14,07,76,906	14,50,09,626

Receipts	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224
P.—DEPOSITS AND ADVANCES				
DEPOSITS BEARING INTEREST—				
(A) RESERVE FUNDS—				
A—FAMINE RELIEF FUND— Transfers from the Revenue Account ...	...	...	...	2,65,000
Interest Receipts	1,24,558	1,10,200	1,01,000	1,54,211
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS— Appropriation for Reduction or Avoidance of Debt—				
5 per cent. United Provinces Loan, 1944, Sinking Fund	14,00,000	19,00,000	19,00,000	19,00,000
3 per cent. United Provinces Loan, 1961—66, Sinking Fund	...	...	...	2,55,084
Other Appropriations	31,745	20,08,360	13,68,700	31,32,318
(B) RESERVE FUNDS—				
Depreciation Reserve Fund—Irrigation...	...	4,53,500	4,53,500	4,29,000
Depreciation Reserve Fund—Government Press	47,185	47,000	47,000	45,000
United Provinces Road Fund ...	3,73,154	...	9,50,000	10,00,000
General Police Fund	...	...	...	1,33,270
Transfers from Famine Relief Fund ...	1,15,000	75,000	...	95,000
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	...	...	...	1,96,11,000
Municipal Funds	...	...	...	53,05,000
Other Funds	...	...	...	17,56,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	...	...	...	34,23,000
Civil Court deposits	...	...	...	68,15,000
Criminal Court deposits	...	...	...	1,63,000
Personal deposits...	...	...	...	2,85,94,000
Forest deposits	...	...	...	85,000
Public Works deposits	...	...	...	16,25,000
Trust Interest Funds	...	...	...	4,04,000
Deposits of Cotton Cess Fund ...	...	...	...	7,000
Deposits for work done for public bodies or individuals	...	...	...	1,46,000
Unclaimed deposits in the General Provident Fund	...	...	...	2,000
Deposit of fees received by Government servants for work done for private bodies	4,852	...	...	6,000
Deposits on account of contract price of liquor	...	...	...	6,39,000
TOTAL CARRIED OVER ...	20,96,494	45,94,060	48,20,200	7,59,89,922
TOTAL CARRIED OVER ...	12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224

Disbursements	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	13,00.83,310	14,79,59,677	14,07,76,906	14,50,09,626
P.—DEPOSITS AND ADVANCES				
DEPOSITS BEARING INTEREST—				
(A) RESERVE FUNDS—				
A—Famine Relief Fund— Transfers to the Revenue Account ...	2,990	1,11,500	1,10,600	61,560
B—Investment Account	...	...	55,00,000	2,65,000
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS—				
3 per cent. United Provinces Loan, 1961–66	...	...	...	2,55,084
Sinking Fund Investment Account— 5 per cent. United Provinces Loan, 1944	13,99,949	19,00,100	19,00,100	19,00,081
(B) RESERVE FUNDS—				
Depreciation Reserve Fund—Irrigation ...	...	...		...
Depreciation Reserve Fund—Government Press	31,360	35,000	35,000	33,000
United Provinces Road Fund ...	682	...	7,35,000	7,50,000
General Police Fund	...	...	...	1,33,270
Transfers from Famine Relief Fund ...	1,15,000	75,000	...	95,000
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	...	...		1,98,16,000
Municipal Funds	...	...	...	54,50,000
Other Funds	...	...	...	17,38,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	...	...	...	34,75,000
Civil Court deposits ...	...	...	...	63,84,000
Criminal Court deposits	...	...	...	2,02,000
Personal deposits	...	...	...	2,85,65,000
Forest deposits	...	...		99,000
Public Works deposits	...	...	...	14,79,000
Trust Interest Funds	...	...	...	3,86,000
Deposits of Cotton Cess Fund ...	...	...	...	5,000
Deposits for work done for public bodies or individuals	...	...		2,30,000
Unclaimed deposits in the General Provident Fund	...	...	...	...
Deposit of fees received by Government servants for work done for private bodies	4,852	...	...	6,000
Deposits on account of contract price of liquor	...	...	...	6,55,000
TOTAL CARRIED OVER ...	15,54,833	21,21,600	82,80,700	7,19,82,995
TOTAL CARRIED OVER ...	13,00,83,310	14,79,59,677	14,07,76,906	14,50,09,626

Receipts	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	12,93,29,300	14,86,39,261	13,95,69,700	15,03,53,224
BROUGHT FORWARD ...	20,96,494	45,94,060	48,20,200	7,59,89,922
OTHER ACCOUNTS—				
Subventions from Central Road Fund ...	5,93,085	9,65,982	8,09,000	11,56,780
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas ...	15,00,000	...	...	...
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education ...	...	...	...	33,640
Deposit account of the grant made by the Indian Central Cotton Committee ...	...	...	...	...
Deposit account of grant made by the Imperial Council of Agricultural Research	1,75,934	1,34,049	1,56,000	1,14,441
Deposit account of grants from the Central Government for the development of hand-loom industry	72,000	86,400	86,400	86,400
Deposit account of grants from Sugar Excise Fund	4,55,000	3,25,000	4,76,000	4,76,000
Central Cotton Committee Research Fund ...	...	...	...	12,000
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	...	...	...	25,97,000
Permanent Advances	...	...	...	3,000
SUSPENSE—				
Suspense Account	...	...	...	56,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	...	...	...	83,000
MISCELLANEOUS—				
Government Account	...	...	...	2,63,600
TOTAL ...	48,92,513	61,05,491	63,47,600	8,08,71,792
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	9,95,434 (with next)	7,80,000 (with next)	12,70,000 (with next)	6,64,000
Loans to District and other Local Fund Committees				16,000
Loans to landholders and other notabilities	2,40,781	2,49,000	2,49,000	2,37,000
Advances to Cultivators	17,91,891	14,39,000	15,00,000	25,00,000
Advances under Special Laws	9,047	11,000	11,000	10,000
United Provinces Encumbered Estates Act Bonds	...	...	...	60,000
Miscellaneous Loans and Advances ...	37,115	43,000	3,18,000	2,14,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	...	...	...	2,40,000
Advances for purchase of motor cars ...	...	...	...	2,00,000
Advances for purchase of other conveyances...	...	...	...	8,000
Passage advances	...	...	...	2,300
Other advances	...	...	...	...
TOTAL ...	30,74,268	25,22,000	33,48,000	41,51,300
TOTAL RECEIPTS ...	13,72,96,081	15,72,66,752	14,92,65,300	23,53,76,316
OPENING BALANCE ...	67,21,074	55,10,377	92,28,030	*75,12,361
GRAND TOTAL ...	14,40,17,155	16,27,77,129	15,84,93,330	24,28,88,677

* Including Rs.55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.

Disbursements	Accounts, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	13,00,83,310	14,79,59,677	14,07,76,906	14,50,09,626
BROUGHT FORWARD ...	15,54,833	21,21,600	82,80,700	7,19,82,995
OTHER ACCOUNTS—				
Subventions from Central Road Fund ...	13,87,782	18,02,409	18,59,000	13,29,370
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas ...	1,71,631	...	7,66,000	4,50,000
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education	...	...	...	38,222
Deposit account of the grant made by the Indian Central Cotton Committee ...	1,803	...	...	...
Deposit account of grant made by the Imperial Council of Agricultural Research ...	1,68,650	1,34,049	1,54,363	1,34,441
Deposit account of grants from the Central Government for the development of hand-loom industry	27,902	1,12,500	1,12,500	1,23,900
Deposit account of grants from Sugar Excise Fund	1,68,588	2,85,014	2,81,500	3,36,324
Central Cotton Committee Research Fund ...	...	...	...	14,000
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	...	...	...	27,83,000
Permanent Advances	...	...	...	5,000
SUSPENSE—				
Suspense Account...	...	...	...	53,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	...	...	...	85,000
MISCELLANEOUS—				
Government Account	...	...	...	4,26,800
TOTAL ...	34,81,189	44,55,572	1,14,54,063	7,77,62,052
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	4,40,000	16,16,974	15,17,000	16,85,000
Loans to District and other Local Fund Committees	70,000	1,20,000	30,000	3,15,000
Loans to landholders and other notabilities...	...	...	...	...
Advances to Cultivators	7,03,591	26,60,000	24,50,000	21,00,000
Advances under Special Laws ...	600	..	...	...
United Provinces Encumbered Estates Act Bonds	...	...	...	1,00,00,000
Miscellaneous Loans and Advances ...	10,435	4,54,000	2,53,000	8,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	...	...	...	1,70,000
Advances for purchase of motor cars ...	...	...	...	2,25,000
Advances for purchase of other conveyances ...	...	...	...	10,000
Passage advances	...	...	...	4,000
Other advances	...	...	...	1,500
TOTAL ...	12,24,626	48,50,974	42,50,000	1,45,18,500
TOTAL DISBURSEMENTS ...	13,47,89,125	15,72,66,223	15,64,80,969	23,72,90,178
CLOSING BALANCE ...	92,28,030	55,10,906	20,12,361	55,98,499
GRAND TOTAL ...	14,40,17,155	16,27,77,129	15,84,93,330	24,28,88,677

(3)

Page 248.—*Add* the words "and provision for depreciation" after the following two items :—

WORKING EXPENSES

(i)

Productive canals—

(2) Canals, tube-wells and tramway under Irrigation branch—

Works, repairs, tools and plant

(ii)

Hydro-electric grid—

Works, repairs, tools and plant

(4)

DISTRIBUTION

OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces for the year 1937-38

HEADS OF EXPENDITURE	Budget and supplementary grants, 1936–37		Budget estimate, 1937-38		Total of Budgets	
	Voted	Non-voted	Voted	Non-voted	1936-37	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—						
5—Salt	...	...	...	...	...	...
7—Land Revenue ...	85,46,115	2,09,133	87,25,521	1,90,743	87,55,248	89,16,264
8—Provincial Excise ...	11,75,845	20,100	11,70,207	21,100	11,95,945	11,91,307
9—Stamps	2,72,600	...	2,85,714	...	2,72,600	2,85,714
10—Forest	22,51,278	5,73,000	22,75,600	6,32,000	28,24,278	29,07,600
Forest capital outlay met from revenue ...	31,000	...	...	...	31,000	...
11—Registration ...	4,77,658	...	4,69,579	...	4,77,658	4,69,579
12—Charges on account of Motor Vehicles Taxation Act ...	...	...	10,00,000	...	...	10,00,000
13—Other Taxes and Duties	...	...	10,000	...	...	10,000
RAILWAY REVENUE ACCOUNT—						
15—State Railways—Interest on Debt ...	...	6,971	...	6,700	6,971	6,700
15-C—Subsidized Companies	1,050	...	...	...	1,050	...
IRRIGATION REVENUE ACCOUNT—						
XVII—Irrigation—Working expenses	96,63,639	9,81,300	94,76,678	9,48,950	1,06,44,939	1,04,25,628
17—Interest on Irrigation Works for which capital accounts are kept	...	1,10,05,108	...	1,12,45,597	1,10,05,108	1,12,45,597
18—Other revenue expenditure financed from ordinary revenues ...	80,500	—1,35,800	1,48,367	6,870	—55,300	1,55,237
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—						
19—Construction of Irrigation Works—						
B—(1) Financed from ordinary revenues B—(2) Ditto ditto ...	—9,350	200	26,800	...	—9,150	26,800
Carried over ...	2,24,90,335	1,26,60,012	2,35,88,466	1,30,51,960	3,51,50,347	3,66,40,426

	Budget and supplementary grants, 1936-37		Budget estimate, 1937-38		Total of Budgets	
	Voted	Non-voted	Voted	Non-voted	1936-37	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	2,24,90,335	1,26,60,012	2,35,88,466	1,30,51,960	3,51,50,347	3,66,40,426
DEBT SERVICES—						
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	35,670	29,39,944	...	4,99,412	29,75,614	4,99,412
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(i) SINKING FUND	...	19,00,000	...	21,55,084	19,00,000	21,55,084
(ii) PAYMENTS TO THE CENTRAL GOVERNMENT	...	20,08,360	...	31,32,318	20,08,360	31,32,318
CIVIL ADMINISTRATION—						
25—GENERAL ADMINISTRATION	1,19,86,900	26,04,456	1,14,92,989	32,53,531	1,45,91,356	1,47,46,520
27—ADMINISTRATION OF JUSTICE	63,13,618	11,06,360	51,51,759	19,89,698	74,19,978	71,41,457
28—JAILS AND CONVICT SETTLEMENTS ...	29,69,544	1,49,854	29,11,080	1,77,604	31,19,398	30,88,684
29—POLICE	1,55,42,325	10,78,524	1,53,80,786	13,80,058	1,66,20,849	1,67,60,844
36—SCIENTIFIC DEPARTMENTS	24,371	...	26,600	...	24,371	26,600
37—EDUCATION ...	2,05,96,235	1,72,300	2,05,24,626	2,28,482	2,07,68,535	2,07,53,108
38—MEDICAL	30,58,730	3,39,443	31,00,624	4,32,810	33,98,173	35,33,434
39—PUBLIC HEALTH ...	22,42,468	48,300	23,37,919	44,570	22,90,768	23,82,489
40—AGRICULTURE ...	25,73,547	1,48,572	37,36,874	1,76,332	27,22,119	39,13,206
41—VETERINARY ...	4,48,412	19,554	4,50,448	22,954	4,67,966	4,73,402
42—CO-OPERATIVE CREDIT ...	5,45,222	16,876	5,83,117	17,722	5,62,098	6,00,839
43—INDUSTRIES... ...	15,78,918	36,067	17,80,857	32,900	16,14,985	18,13,757
44—AVIATION	4,000	...	4,000	...	4,000	4,000
47—MISCELLANEOUS DEPARTMENTS	83,283	400	92,585	350	83,683	92,935
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—						
50—CIVIL WORKS—						
(a) PROVINCIAL EXPENDITURE	48,60,270	2,34,440	51,35,896	4,27,963	50,94,710	55,63,859
(b) IMPROVEMENT OF COMMUNICATIONS FROM ROAD DEVELOPMENT ACCOUNT	18,02,409	...	12,99,560	29,810	18,02,409	13,29,370
MISCELLANEOUS—						
54—FAMINE RELIEF—						
A—FAMINE RELIEF ...	1,11,500	...	61,560	...	1,11,500	61,560
B—TRANSFERS TO FAMINE RELIEF FUND ...	...	...	...	2,65,000	...	2,65,000
CARRIED OVER ...	9,72,67,757	2,54,63,462	9,76,59,746	2,73,18,558	12,27,31,219	12,49,78,304

	Budget and supplementary grants, 1936-37		Budget estimate, 1937-38		Total of Budgets	
	Voted	Non-voted	Voted	Non-voted	1936-37	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	9,72,67,757	2,54,63,462	9,76,59,746	2,73,18,558	12,27,31,219	12,49,78,304
55—SUPERANNUATION ALLOWANCES AND PENSIONS ...	65,77,550	7,76,700	69,14,836	31,07,796	73,54,250	1,00,22,632
56—STATIONERY AND PRINTING	11,57,383	13,650	11,97,756	17,650	11,71,033	12,15,406
57—MISCELLANEOUS CHARGES ...	12,22,573	...	8,81,039	...	12,22,573	8,81,039
63—EXTRAORDINARY CHARGES	14,500	9,500	3,000	...	24,000	3,000
EXPENDITURE IN ENGLAND—						
SECRETARY OF STATE ...	36,960	1,81,280	...	...	2,18,240	...
HIGH COMMISSIONER ...	5,20,080	34,19,720	...	...	39,39,800	...
TOTAL EXPENDITURE MET FROM REVENUE ...	10,67,96,803	2,98,64,312	10,66,56,377	3,04,44,004	13,66,61,115	13,71,00,381
DEBT AND DEPOSIT HEADS—						
CAPITAL ACCOUNTS NOT MET FROM REVENUE—						
68—CONSTRUCTION OF IRRIGATION WORKS	75,00,273	1,61,000	53,83,985	1,32,900	76,61,273	55,16,885
68—CAPITAL OUTLAY ON HYDRO-ELECTRIC WORKS ...	89,46,757	27,900	38,49,820	30,000	89,74,657	38,79,820
81—CIVIL WORKS NOT MET FROM REVENUE ...	6,47,290	37,010	18,12,403	20,847	6,84,300	18,33,250
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS ...	11,75,000	—3,50,000	9,60,000	—4,03,300	8,25,000	5,56,700
85—PAYMENTS TO RETRENCHED PERSONNEL	—5,600	—5,500	—18,000	—5,500	—11,100	—23,500
CARRIED OVER ...	1,82,63,720	—1,29,590	1,19,88,208	—2,25,053	1,81,34,130	1,17,63,155

	Budget and supplementary grants, 1936-37		Budget estimate, 1937-38		Total of Budgets	
	Voted	Non-voted	Voted	Non-voted	1936-37	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	1,82,63,720	—1,29,590	1,19,88,208	— 2,25,053	1,81,34,130	1,17,63,155
N—PUBLIC DEBT—						
A—RUPEE DEBT—						
PERMANENT DEBT DISCHARGED—						
(i) 3 PER CENT. UNITED PROVINCES LOAN, 1961—66 ...	...	...	...	2,63,600	...	2,63,600
(ii) 6 PER CENT. UNITED PROVINCES DEVELOPMENT LOAN ..	...	25,000	...	25,000	25,000	25,000
P—DEPOSITS AND ADVANCES—						
DEPOSITS NOT BEARING INTEREST—						
(A) SINKING FUNDS—						
SINKING FUND INVESTMENT ACCOUNT	...	19,00,100	...	19,00,081	19,00,100	19,00,081
(B) RESERVE FUNDS—						
TRANSFERS FROM FAMINE RELIEF FUND	...	75,000	...	95,000	75,000	95,000
ADVANCES NOT BEARING INTEREST—						
ADVANCES REPAYABLE—						
CIVIL ADVANCES	...	...	5,22,000	...	...	5,22,000
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT...	48,50,974	...	1,45,18,500	...	48,50,974	1,45,18,500
TOTAL, DEBT AND DEPOSIT HEADS	2,31,14,694	18,70,510	2,70,28,708	20,58,628	2,49,85,204	2,90,87,336
TOTAL DISBURSEMENTS	12,99,11,497	3,17,34,822	13,36,85,085	3,25,02,632	16,16,46,319	16,61,87,717

Statement showing receipts and charges in England

No. of grant	Major Head	Budget and supplementary grants Total 1936-37*	Revised estimate Total 1936-37*	Amount included in Budget, 1937-38 Voted	Non-voted	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
1	7—Land Revenue	16,280	37,920	6,800	20,560	27,360
2	8—Provincial Excise	...	...	6,400	...	6,400
4	10—Forest	1,06,520	1,12,680	...	1,16,000	1,16,000
8	18—Irrigation, etc.	1,70,320	1,81,680	20,960	1,60,080	1,81,040
9	25—General Administration ...	5,84,040	6,97,920	1,07,880	6,01,360	7,09,240
10	27—Administration of Justice ...	1,64,320	2,03,400	3,360	1,70,200	1,73,560
11	28—Jails and Convict Settlements	15,400	3,680	1,920	7,800	9,720
12	29—Police	3,22,680	3,16,920	6,760	3,29,920	3,36,680
14	37—Education	65,320	70,480	16,680	60,000	76,680
15	38—Medical	1,28,080	1,29,080	39,520	99,360	1,38,880
16	39—Public Health	17,560	34,600	23,440	16,120	39,560
17	40—Agriculture	30,400	31,840	...	34,920	34,920
18	41—Veterinary			...	14,800	14,800
20	43—Industries	33,800	8,000	25,840	8,000	33,840
22	47—Miscellaneous Departments ..	...	...	4,800	...	4,800
25	50—Civil Works	58,120	61,440	...	40,600	40,600
28	55—Superannuation Allowances and Pensions	24,39,880	24,23,840	3,00,000	22,70,000	25,70,000
29	56—Stationery and Printing ...	4,000	4,000	60,240	4,000	64,240
30	57—Miscellaneous Charges ...	80	80	80	...	80
31	63—Extraordinary Charges ...	1,240	1,240	...	...	...
34	83—Payment of Commuted Value of Pensions	...	...	50,000	45,000	95,000
	Loss or gain by exchange ..	...	—22,377	...	...	...
	Grand Total ...	41,58,040	42,96,423	6,74,680	39,98,720	46,73,400

RECEIPTS

XLV—Stationery and Printing ... 400

* In addition to these amounts provided under the old grant for "Expenditure in England" further sums were provided under various demands for the purchase of stores in England and for payment of the commuted value of pensions in England.

PART III

DETAILED ESTIMATES

OF

REVENUE AND RECEIPTS

FOR THE YEAR 1937-38

DETAILED ESTIMATES

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1937-38

VII—LAND REVENUE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
VIIA—Ordinary revenue	6,04,07,388	5,96,10,470	5,82,54,000	6,16,80,580
Sale of Government estates	1,489	3,000	2,000	2,500
Rents, etc. of fisheries	465	500	600	600
Sale-proceeds of waste land and redemption of land tax	1,712	5,000	2,400	3,000
Rates and cesses on land	2,97,199	3,00,000	3,00,000	3,00,000
VIIB—Miscellaneous	8,59,231	8,30,775	8,50,000	8,42,875
Recoveries of over-payments	1,106	2,000	2,000	2,000
Collection of payments for services rendered ..	1,890	7,400	3,000	3,500
Loss or gain by exchange	—61	..	..	..
Total ..	6,15,70,419	6,07,59,145	5,94,14,000	6,28,35,055
Deduct—Portion of land revenue due to Irrigation (transferred to "Irrigation", page 274)	*27,71,564*	*27,71,600*	*27,71,600*	*27,71,600*
Total ..	5,87,98,855	5,79,87,545	5,66,42,400	6,00,63,455
Deduct—Partition refunds (Non-voted) ..	*1,348*	*2,500*	*2,000*	*2,000*
Other refunds (Voted)	*13,485*	*13,300*	*19,400*	*13,800*
Total ..	5,87,84,022	5,79,71,745	5,66,21,000	6,00,47,655

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1935–36	Budget estimate, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
	Rs.	Rs.	Rs.	Rs.
Fixed collections—				
Balance (arrears)	23,33,985	22,50,000	20,55,000	39,18,000
Demand (current)	7,11,59,669	7,11,97,000	7,12,83,000	7,11,45,000
Total ..	7,34,93,654	7,34,47,000	7,33,38,000	7,50,63,000
Deduct advance collections in the previous years against current demand	3,71,737	4,00,000	3,89,000	4,00,000
Net demand ..	7,31,21,917	7,30,47,000	7,29,49,000	7,46,63,000
Deduct—				
(1) Remissions	*1,21,96,663	*1,26,78,000	*1,22,50,000	*1,20,17,000
(2) Suspensions	1,05,040	2,50,000	5,00,000	4,50,000
(3) Arrears	19,49,340	20,00,000	34,18,000	20,00,000
Total ..	1,42,51,043	1,49,28,000	1,61,68,000	1,44,67,000
Collection for the year	5,88,70,874	5,81,19,000	5,67,81,000	6,01,96,000
Add advance collections against the demand of succeeding year.	3,88,045	4,00,000	4,00,000	4,00,000
Total fixed collections	5,92,58,919	5,85,19,000	5,71,81,000	6,05,96,000
Collections from Government estates—				
Rents from cultivators .. (a) Current demand ..	6,56,936	6,16,638	6,15,000	6,26,400
Rents from cultivators .. (b) Arrears	14,882	19,600	18,000	19,000
Sayar, manorial dues and rent of houses	38,682	50,900	39,000	44,600
Village grazing dues	42,861	28,860	29,000	27,400
Forests	3,25,631	2,92,000	3,08,000	2,98,200
Gardens	8,037	5,380	5,000	5,630
Mill rents	25,509	35,062	24,000	27,060
Canals and ferries	14,901	15,620	15,000	14,620
Cattle-breeding	1,662	1,560	1,500	1,560
Seed depot and agricultural farms	..	50	..	50
Miscellaneous	19,368	25,800	18,500	20,000
Total, Collections from Government estates ..	11,48,469	10,91,470	10,73,000	10,84,580
Total, Ordinary revenue ..	6,04,07,388	5,96,10,470	5,82,54,000	6,16,80,580

DETAILS OF COLLECTIONS FROM GOVERNMENT ESTATES FOR EACH ESTATE SEPARATELY—

TARAI AND BHABAR GOVERNMENT ESTATE

	Actuals, 1935–36	Budget estimate, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
Rents from cultivators .. .. (a) Current demand	3,16,822	3,00,000	3,05,600	3,10,000
Rents from cultivators .. .. (b) Arrears ..	13,121	10,000	14,000	14,000
Sayar, manorial dues and rent of houses	23,006	23,000	18,000	23,000
Village grazing dues	17,297	22,000	23,240	20,000
Forests	2,84,423	2,50,000	2,70,000	2,60,000
Gardens	6,206	4,000	3,720	4,000
Mill rents	23,409	33,000	21,940	25,000
Canals and ferries	6,934	10,000	9,400	9,000
Cattle-breeding	113	..	..	..
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	8,585	7,000	8,500	9,000
TOTAL, TARAI AND BHABAR GOVERNMENT ESTATE ..	6,99,916	6,59,000	6,74,400	6,74,000

*Slump remissions	1,12,00,000	1,12,00,000	1,11,02,000	1,01,02,000
Calamities remissions	6,00,000	11,00,000	6,82,000	15,00,000
Progressive *jamas* not imposed	3,96,663	3,78,000	4,66,000	4,15,000
Total	1,21,96,663	1,26,78,000	1,22,50,000	1,20,17,000

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—				
GARHWAL BHABAR GOVERNMENT ESTATE				
Rent from cultivators .. .. (a) Current demand	29,195	29,000	29,000	29,000
(b) Arrears ..	134	..	..	..
Sayar, manorial dues and rent of houses	3,567	2,800	2,800	3,000
Village grazing dues	623	300	300	400
Forests	946	3,000	1,000	1,000
Gardens	1,110	400	400	800
Mill rents	2,062	2,000	2,000	2,000
Canals and ferries	714	1,000	1,000	1,000
Cattle-breeding	1,031	1,000	1,000	1,000
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	3,512	3,000	3,000	3,000
TOTAL, GARHWAL BHABAR GOVERNMENT ESTATE ..	42,894	42,500	40,500	41,200
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE				
Rents from cultivators .. .. (a) Current demand	1,331	1,338	1,400	1,400
(b) Arrears ..	..	..	..	..
Sayar, manorial dues and rent of houses	169	200	200	200
Village grazing dues	..	..	..	..
Forests	..	..	..	..
Gardens	237	240	240	240
Mill rents	38	62	60	60
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	397	200	200	200
TOTAL, KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.	2,172	2,040	2,100	2,100
DUDHI GOVERNMENT ESTATE				
Rents from cultivators .. .. (a) Current demand	25,785	32,000	32,000	32,000
(b) Arrears ..	..	..	..	..
Sayar, manorial dues and rent of houses	8,665	16,000	8,000	8,700
Village grazing dues	6,187	5,700	5,000	6,200
Forests	36,199	37,000	35,000	36,200
Gardens	181	200	300	200
Mill rents	..	..	..	..
Canals and ferries	120	120	100	120
Cattle-breeding	518	560	500	560
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	257	300	300	300
TOTAL, DUDHI GOVERNMENT ESTATE ..	77,912	91,880	81,200	84,280

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

		Actuals, 1935–36	Budget estimate, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
		Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*continued*)					
ALLAHABAD GOVERNMENT ESTATE					
Rents from cultivators	(*a*) Current demand	89,459	92,300	79,000	91,000
	(*b*) Arrears ..	..	3,600	2,000	2,000
Sayar, manorial dues and rent of houses		..	6,300	7,000	7,000
Village grazing dues		..	..	..	..
Canals and ferries		..	..	..	..
Miscellaneous		..	3,000	2,000	2,000
TOTAL, ALLAHABAD GOVERNMENT ESTATE ..		89,459	1,05,200	90,000	1,02,000
GHAZIPUR GOVERNMENT ESTATE					
Rents from cultivators	(*a*) Current demand	30,418	22,000	23,000	23,000
	(*b*) Arrears ..	..	3,000	..	1,000
Sayar, manorial dues and rent of houses		1,323	600	1,000	700
Village grazing dues..		..	400	..	400
Forests		..	..	..	..
Gardens		..	40	..	50
Seed depot and agricultural farms		..	50	..	50
Miscellaneous		699	300	500	500
TOTAL, GHAZIPUR GOVERNMENT ESTATE ..		32,440	26,390	24,500	25,700
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE					
Rents from cultivators	(*a*) Current demand	1,63,926	1,40,000	1,45,000	1,40,000
	(*b*) Arrears ..	1,627	3,000	2,000	2,000
Sayar, manorial dues and rent of houses		1,952	2,000	2,000	2,000
Village grazing dues		18,754	460	460	460
Forests		4,063	2,000	2,000	1,000
Gardens		303	500	340	340
Mill rents		..	..	..	..
Canals and ferries		7,133	4,500	4,500	4,500
Cattle-breeding		..	..	..	..
Seed depot and agricultural farms		..	..	..	..
Miscellaneous		5,918	12,000	4,000	5,000
TOTAL, ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE		2,03,676	1,64,460	1,60,300	1,55,300
TOTAL, COLLECTIONS FROM GOVERNMENT ESTATES ..		11,48,460	10,91,470	10,73,000	10,84,530

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*continued*)				
SUMMARY				
RENTS FROM CULTIVATORS—				
(a) Current demand—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	3,16,822	3,00,000	3,05,600	3,10,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	29,195	29,000	29,000	29,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	1,331	1,338	1,400	1,400
DUDHI GOVERNMENT ESTATE	25,785	32,000	32,000	32,000
ALLAHABAD GOVERNMENT ESTATE	89,459	92,300	79,000	91,000
GHAZIPUR GOVERNMENT ESTATE	30,418	22,000	23,000	23,000
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	1,63,926	1,40,000	1,45,000	1,40,000
Total	6,56,936	6,16,638	6,15,000	6,26,400
(b) Arrears—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	13,121	10,000	14,000	14,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	134	..	..	..
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.	..	..	..	..
DUDHI GOVERNMENT ESTATE	..	..	..	..
ALLAHABAD GOVERNMENT ESTATE	..	3,600	2,000	2,000
GHAZIPUR GOVERNMENT ESTATE	..	3,000	..	1,000
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	1,627	3,000	2,000	2,000
Total	14,882	19,600	18,000	19,000
Sayar, manorial dues and rent of houses—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	23,006	23,000	18,000	23,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	3,567	2,800	2,800	3,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	169	200	200	200
DUDHI GOVERNMENT ESTATE	8,665	16,000	8,000	8,700
ALLAHABAD GOVERNMENT ESTATE	..	6,300	7,000	7,000
GHAZIPUR GOVERNMENT ESTATE	1,323	600	1,000	700
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	1,952	2,000	2,000	2,000
Total	38,682	50,900	39,000	44,600

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

COLLECTIONS FROM GOVERNMENT ESTATES—(*continued*)

SUMMARY—(*continued*)

	Actuals, 1935–36	Budget estimate, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
	Rs.	Rs.	Rs.	Rs.
Village Grazing dues—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	17,297	22,000	23,240	20,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	623	300	300	400
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	..	..	..	..
DUDHI GOVERNMENT ESTATE	6,187	5,700	5,000	6,200
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	400	..	400
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	18,754	460	460	460
Total	42,861	28,860	29,000	27,460
Forests—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	2,84,423	2,50,000	2,70,000	2,60,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	946	3,000	1,000	1,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	..	..	..	..
DUDHI GOVERNMENT ESTATE	36,199	37,000	35,000	36,200
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	..	..	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	4,063	2,000	2,000	1,000
Total	3,25,631	2,92,000	3,08,000	2,98,200
Gardens—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	6,206	4,000	3,720	4,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	1,110	400	400	800
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	237	240	240	240
DUDHI GOVERNMENT ESTATE	181	200	300	200
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	40	..	50
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	303	500	340	340
Total	8,037	5,380	5,000	5,630

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936 37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(continued)				
SUMMARY—(continued)				
Mill rents—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	23,409	33,000	21,940	25,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	2,062	2,000	2,000	2,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	38	62	60	60
DUDHI GOVERNMENT ESTATE	..	..	..	..
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	..	..	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	..	..	..	..
Total ..	25,509	35,062	24,000	27,060
Canals and ferries—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	6,934	10,000	9,400	9,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	714	1,000	1,000	1,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.	..	..	..	..
DUDHI GOVERNMENT ESTATE	120	120	100	120
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	..	..	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	7,133	4,500	4,500	4,500
Total ..	14,901	15,620	15,000	14,620
Cattle-breeding—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	113	..	..	..
GARHWAL BHABAR GOVERNMENT ESTATE ..	1,031	1,000	1,000	1,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	..	..	..	..
DUDHI GOVERNMENT ESTATE	518	560	500	560
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	..	..	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	..	..	..	..
Total	1,662	1,560	1,500	1,560

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1935–36	Budget estimate, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*concluded*)				
SUMMARY—(*concluded*)				
Seed depot and agricultural farms—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	..	..	..	..
GARHWAL BHABAR GOVERNMENT ESTATE ..	..	..	..	..
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.	..	..	..	..
DUDHI GOVERNMENT ESTATE	..	..	..	..
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	50	..	50
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	..	..	..	..
Total	..	50	..	50
Miscellaneous—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	8,585	7,000	8,500	9,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	3,512	3,000	3,000	3,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.	397	200	200	200
DUDHI GOVERNMENT ESTATE	257	300	300	300
ALLAHABAD GOVERNMENT ESTATE	..	3,000	2,000	2,000
GHAZIPUR GOVERNMENT ESTATE	699	300	500	500
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	5,918	12,000	4,000	5,000
Total	19,368	25,800	18,500	20,000
TOTAL, COLLECTIONS FROM GOVERNMENT ESTATES ..	11,48,469	10,91,470	10,73,000	10,84,580

DETAILED ACCOUNT NO. VII-B—LAND REVENUE—MISCELLANEOUS

	Actuals, 1935–36	Budget estimate, 1936–37	Revised estimate, 1936–37	Budget estimate, 1937–38
Revenue record-room receipts—				
Mutation fines	1,14,179	1,06,000	1,14,500	1,20,000
Sale of waste-paper	3,699	3,500	3,500	3,700
Total, Revenue record-room receipts ..	1,17,878	1,09,500	1,18,000	1,23,700
Malikana revenue—				
Current demand and ordinary arrears	2,08,584	2,10,000	2,07,000	2,08,000
Fines and forfeitures of revenue courts	695	800	700	700
Rent of railway (class C) lands and rents of buildings situated on such lands	806	1,500	3,200	1,500
Recoveries of building advances to patwari .. .. } Voluntary contributions for the maintenance of special patwari circles .. .. .. } Patwari miscellaneous receipts .. .. .. }	15,220	13,150	15,000	13,700
Recoveries on account of law charges in civil suits .. } Recoveries in India of law charges in England on account of appeals from India .. .. }	18	500	100	100
Recoveries of cost of erecting boundary pillars	23,680	19,500	26,000	19,500
Contribution on account of establishment for attached estates } Miscellaneous receipts .. .. }	47,227	30,000	45,000	45,000
Amins' fees for correction of field boundaries	32,750	20,000	20,000	20,000
Partition fees	2,91,206	3,00,000	2,90,000	2,80,000
Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest Department	31,240	25,000	30,000	30,000
Stone Mahal receipts (Mirzapur)	80 190	94,925	90,000	94,875
Rent of buildings	..	800	200	700
Sale of lands and houses	9,737	5,100	4,800	5,100
Tot l, Malikana revenue ..	7,41,353	7,21,275	7,32,000	7,19,175
Total, Miscellaneous ..	8,59,231	8,30,775	8,50,000	8,42,875

VIII—PROVINCIAL EXCISE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
VIII-A—Country spirit	64,70,814	65,03,000	67,00,000	66,40,500
VIII-B—Country fermented liquor	7,37,435	7,20,000	7,50,000	7,80,000
VIII-C—Malt liquor	1,25,175	1,28,000	1,28,000	1,23,000
VIII-D—Wines and spirits	8,67,082	7,34,500	8,77,000	9,28,000
VIII-E—Receipts from commercial spirits ..	19,148	23,000	27,000	30,100
VIII-F—Opium	24,01,412	23,73,000	26,45,000	25,42,000
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	..	..	..	2,500
VIII-G—Hemp and other drugs	36,43,334	40,41,000	44,30,000	41,73,000
VIII-H—Fines, confiscations and miscellaneous ..	40,960	57,000	72,000	58,100
VIII-I—Receipts from distilleries	..	....	.. .. ..	2,500
Recoveries of over-payments	..	250	1,000	300
Collection of payments for services rendered ..	..	250	..	..
Deduct—Refunds (Voted) ..	*2,37,396*	*2,30,000*	*2,30,000*	*2,30,000*
Total ..	**1,40,67,964**	**1,43,50,000**	**1,54,00,000**	**1,50,50,000**

Detailed Account no. VIII-A—Provincial Excise—Country spirit

(a) Still-head duty	39,96,902	40,00,000	41,59,000	42,50,000
(b) Licence fees in contract areas	22,65,651	23,00,000	23,20,000	21,70,000
(c) Licence fees in farm and out-still areas	2,07,183	2,00,000	2,20,000	2,20,000
(d) Export duty	1,078	3,000	1,000	500
Total ..	64,70,814	65,03,000	67,00,000	66,40,500

Detailed Account no. VIII-B—Provincial Excise—Country fermented liquor

(a) Tree-tax and licence fees..	1,94,813	2,20,000	2,40,000	2,55,000
(b) Other *tari* receipts	5,42,622	5,00,000	5,10,000	5,25,000
Total ..	7,37,435	7,20,000	7,50,000	7,80,000

Detailed Account no. VIII-C—Provincial Excise—Malt liquor

(a) Duty on beer locally manufactured	20,014	25,000	25,000	20,000
(b) Licence fees from sale of beer	3,198	3,000	3,000	3,000
(c) Duty from other Governments	1,01,963	1,00,000	1,00,000	1,00,000
Total ..	1,25,175	1,28,000	1,28,000	1,23,000

Detailed Account no. VIII-D—Provincial Excise—Wines and spirits

(a) Still-head duty on wines and spirits locally manufactured ..	6,20,502	5,00,000	6,00,000	7,00,000
(b) Other licence fees	1,76,318	1,70,000	2,10,000	2,18,000
(c) Export duty	3,163	2,500	2,500	10,000
(d) Duty from other Governments	67,099	62,000	64,500	..
Total ..	8,67,082	7,34,500	8,77,000	9,28,000

Detailed Account no. VIII-E—Provincial Excise—Receipts from Commercial spirits

(a) Duty on spirits used for medicinal purposes	5,738	10,000	6,000	5,000
(b) Duty on spirits used for commercial purposes ..	377	1,500	5,000	12,000
(c) Licence fees for medicated wines	3,189	2,500	2,000	2,500
(d) Licence fees for commercial spirits	9,844	9,000	9,000	10,500
(e) Duty from other Governments		..	5,000	100
Total ..	19,148	23,000	27,000	30,100

Detailed Account no. VIII-F—Provincial Excise—Opium

(a) Cost price	3,62,470	3,20,000	3,45,000	3,50,000
(b) Duty	12,09,040	12,30,000	12,48,000	12,45,000
(c) Licence fees	8,26,867	8,20,000	10,50,000	9,45,000
(d) Licence fees for morphia and for permits for manufacture and sale of medicinal preparations	3,035	3,000	2,000	2,000
Total ..	24,01,412	23,73,000	26,45,000	25,42,000

Detailed Account no. VIII-G—PROVINCIAL EXCISE—Hemp and other drugs

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(a) Ganja	3,06,610	3,50,000	4,50,000	4,52,000
(b) Charas	12,23,806	14,50,000	14,50,000	14,20,000
(c) Bhang	3,45,384	3,50,000	3,00,000	3,00,000
(d) Licence fees on sale of ganja and charas	16,82,950	18,00,000 }	22,29,500	20,00,000
(e) Licence fees on sale of bhang	81,478	90,000 }		
(f) Licence fees from sale of cocaine and other drugs ..	3,106	1,000	500	1,000
Total ..	36,43,334	40,41,000	44,30,000	41,73,000

Detailed Account no. VIII-H—PROVINCIAL EXCISE—Fines, confiscations and miscellaneous

(a) Fines and confiscations	6,531	8,000	15,000	15,000
(b) Miscellaneous..	22,722	45,000	53,000	40,000
(c) Rent of buildings	2,409	3,900	3,900	3,000
(d) Water-tax	9,298	100	100	100
Total ..	40,960	57,000	72,000	58,100

Detailed Account no. VIII-I—PROVINCIAL EXCISE—Receipts from Distilleries

Government distilleries—
Miscellaneous—

(a) Sale-proceeds of distillery lands and buildings	..	..	..	..
(b) Sale-proceeds of old stores and materials	..	..	..	250
(c) Rent of distillery land	..	..	..	2,000
(d) Sale-proceeds of measuring glasses and old furniture ..	..	..	..	90
(e) Sale-proceeds of grass, fruits and trees	..	..	..	150
(f) Sale-proceeds of waste paper	..	..	..	10
Total ..	..	..	..	2,500

IX—STAMPS

A—NON-JUDICIAL

Stamp duties on bills of exchange, etc... ..	**35,874**	**36,000**	**27,000**	**23,400**
IX-A—Sale of other non-judicial stamps ..	**27,37,821**	**27,60,000**	**27,95,000**	**28,89,200**
IX-B—Duty on impressing documents	**18,416**	**18,050**	**31,500**	**27,700**
Fines and penalties	**58,404**	**66,500**	**58,000**	**55,200**
Miscellaneous	**714**	**1,500**	**1,000**	**1,500**
Deduct—Refunds (Non-voted) ..	*49,286*	*65,500*	*60,000*	*50,000*
Total ..	**28,01,943**	**28,16,550**	**28,52,500**	**29,47,000**

B—JUDICIAL

Court fees—				
Court-fees realized in stamps	**1,14,47,314**	**1,29,50,000**	**1,24,47,000**	**1,14,60,300**
Sale of stamps	**8,14,682**	**6,90,450**	**10,00,000**	**10,10,200**
Fines and penalties	..		**500**	**500**
Miscellaneous	..	**500**		
Deduct—Refunds (Non-voted)	*93,469*	*1,07,500*	*1,00,000*	*1,00,000*
Total ..	**1,21,68,527**	**1,35,33,450**	**1,33,47,500**	**1,23,71,000**
Total ..	**1,49,70,470**	**1,63,50,000**	**1,62,00,000**	**1,53,18,000**

Detailed Account no. IX-A—Sale of other non judicial Stamps

Sale of revenue stamps of one to four anna denominations ..	4,13,910	4,46,000	4,20,000	4,19,000
Impressed labels or special adhesive stamps	59,398	55,000	75,000	83,000
Other adhesive stamps	20,306	18,000	20,000	27,000
Other general stamps	22,44,207	22,41,000	22,80,000	23,59,000
Total ..	27,37,821	27,60,000	27,95,000	28,89,200

Detailed Account no. IX-B—STAMPS—Duty on impressing documents

Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925	2,262	1,800	2,500	2,500
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	731	2,000	7,000	6,000
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899	15,423	13,750	21,800	18,100
Other items	..	500	200	300
Total ..	18,416	18,050	31,500	27,700

X—FOREST

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
X-A-I.—Timber and other produce removed from the Forests by Government Agency ..	4,68,964	4,27,000	3,88,700	4,18,600
X-B-II.—Timber and other produce removed from the Forests by consumers or purchasers	40,90,154	38,74,000	38,25,900	39,85,000
III—Drift and waif wood and confiscated forest produce	1,390	2,000	2,100	2,100
X-C-IV.—Revenue from forests not managed by Government	31,251	30,000	18,000	19,000
X-D-V.—Miscellaneous	2,75,755	2,50,000	3,27,000	3,53,100
Deduct—Refunds—Voted	*12,669*	*10,000*	*5,700*	*7,800*
Total ..	48,54,845	45,73,000	45,56,000	47,70,000

Detailed Account No. X-A—FOREST—I—Timber and other produce removed from the forests by Government agency

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(a) Timber—				
Eastern Circle	3,128	1,700	2,400	2,450
Western Circle	5,561	4,000	10,680	18,050
Kumaun Circle	794	700	5,830	700
Working Plans Circle..	..	..	..	..
Total ..	9,483	6,400	18,910	21,200
(b) Firewood and charcoal—				
Eastern Circle	22	20	30	30
Western Circle	11	20	60	50
Kumaun Circle	19,335	11,610	16,210	22,260
Working Plans Circle	174	150	150	150
Total ..	19,542	11,800	16,450	22,490
(c) Bamboos—				
Eastern Circle	25	..	30	30
Working Plans Circle	..	..	..	..
Total ..	25	..	30	30
(d) Resin—				
Kumaun Circle	4,36,903	4,03,300	3,49,830	3,68,400
(e) Grass and other minor produce—				
Eastern Circle	1,983	4,250	1,900	4,820
Western Circle	83	180	260	200
Kumaun Circle	475	570	820	960
Working Plans Circle	470	500	500	500
Total ..	3,011	5,500	3,480	6,480
Total I—Timber and other produce removed from the forests by Government agency—				
Eastern Circle	5,158	5,970	4,360	7,330
Western Circle	5,655	4,200	11,000	18,300
Kumaun Circle	4,57,507	4,16,180	3,72,690	3,92,320
Working Plans Circle..	644	650	650	650
Total ..	4,68,964	4,27,000	3,88,700	4,18,600

DETAILED ACCOUNT NO. X-B—FOREST—II—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(a) Timber—				
Eastern Circle	16,26,343	15,60,000	15,50,330	16,70,390
Western Circle	15,16,135	14,11,000	13,78,600	14,24,600
Kumaun Circle	2,61,830	2,38,600	2,49,770	2,49,610
Working Plans Circle	75	100	100	100
Total ..	34,04,383	32,09,700	31,78,800	33,44,700
(b) Firewood and charcoal—				
Eastern Circle	3,978	5,600	2,590	2,600
Western Circle	34,769	30,000	34,100	31,000
Kumaun Circle	49,696	41,400	49,710	42,500
Working Plans Circle	6,049	4,600	4,600	2,600
Total ..	94,492	81,600	91,000	78,700
(c) Bamboos—				
Eastern Circle	7,806	8,650	9,263	9,050
Western Circle	86,721	91,400	87,900	1,37,100
Kumaun Circle	410	1,100	1,387	400
Working Plans Circle	78	150	150	150
Total ..	95,015	1,01,300	98,700	1,46,700
(d) Grazing and fodder grass—				
Eastern Circle	87,421	82,750	84,285	61,225
Western Circle	74,421	67,970	68,300	52,400
Kumaun Circle	15,745	14,930	14,940	9,100
Working Plans Circle	14,813	16,050	16,075	11,075
Total ..	1,92,400	1,81,700	1,83,600	1,33,800
(e) Other minor produce—				
Eastern Circle	1,32,029	1,16,100	79,915	88,790
Western Circle	1,65,426	1,75,100	1,87,200	1,85,600
Kumaun Circle	5,548	7,480	5,680	5,690
Working Plans Circle	861	1,020	1,005	1,020
Total ..	3,03,864	2,99,700	2,73,800	2,81,100
TOTAL B-II—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—				
Eastern Circle	18,57,577	17,73,100	17,26,383	18,32,055
Western Circle	18,77,472	17,75,470	17,56,100	18,30,700
Kumaun Circle	3,33,229	3,03,510	3,21,487	3,07,300
Working Plans Circle	21,876	21,920	21,930	14,945
Total ..	40,90,154	38,74,000	38,25,900	39,85,000

III—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Eastern Circle	20	100	290	390
Western Circle	1,358	1,900	1,800	1,700
Kumaun Circle	12	..	10	10
Total ..	1,390	2,000	2,100	2,100

DETAILED ACCOUNT NO. X-C—FORESTS—IV—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(1) Duty on foreign timber and other forest produce—				
Western Circle	25,607	25,000	18,000	19,000
Kumaun Circle	5,644	5,000	..	..
Total ..	31,251	30,000	18,000	19,000

DETAILED ACCOUNT NO. X-D—FOREST—V—MISCELLANEOUS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
(a) Fines and forfeitures—				
Eastern Circle	4,715	4,700	3,940	3,740
Western Circle	8,541	10,000	7,600	7,500
Kumaun Circle	2,422	2,000	2,260	2,260
Total ..	15,678	16,700	13,800	13,500
(b) Refunds and other sources—				
General Direction	94	..	..	..
Eastern Circle	90,646	90,000	1,44,545	1,00,685
Western Circle	77,059	57,000	74,500	1,45,700
Kumaun Circle	12,585	10,700	19,515	19,470
Working Plans Circle..	67,206	64,900	63,940	63,025
Total ..	2,47,590	2,22,600	3,02,500	3,28,880
(c) *Rents of buildings and furniture*—				
Eastern Circle	3,317	3,300	3,300	3,300
Western Circle	1,970	1,870	1,820	1,920
Kumaun Circle	952	1,270	870	900
Working Plans Circle	1,122	1,160	1,630	1,780
Total ..	7,361	7,600	7,620	7,900
(d) *Recoveries of cost of Government establishment from private bodies*—				
Western Circle	1,996	2,000	2,000	2,000
Working Plans Circle	496	600	400	400
Total ..	2,492	2,600	2,400	2,400
(e) *Contribution towards leave salary*—				
Eastern Circle	..	..	..	..
Western Circle	1,249	200	180	180
Kumaun Circle	1,161	300	350	240
Working Plans Circle	224	..	150	..
Total ..	2,634	500	680	420
TOTAL, V—MISCELLANEOUS—				
General Direction	94	..	..	..
Eastern Circle	98,678	98,000	1,51,785	1,07,725
Western Circle	90,815	71,070	86,100	1,57,300
Kumaun Circle	17,120	14,270	22,995	22,870
Working Plans Circle	69,048	66,660	66,120	65,205
Total ..	2,75,755	2,50,000	3,27,000	3,53,100

Detailed Account no. X-C—FORESTS—IV—Revenue from forests not managed by Government—(*concluded*)

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Abstract—				
Grand Total Revenue—				
General Direction	94	..	..	..
Eastern Circle	19,61,433	18,77,170	18,82,818	19,47,500
Western Circle	20,00,907	18,77,640	18,73,000	20,27,000
Kumaun Circle	8,13,512	7,38,960	88,700	7,22,500
Working Plans Circle	91,568	89,230	7,17,182	80,800
Total ..	48,67,514	45,83,000	45,61,700	47,77,800
Deduct refunds—Non-voted—				
Eastern Circle	..	..	..	..
Total ..	..	..	..	..
Deduct refunds—Voted—				
Eastern Circle	9,501	2,170	1,488	1,940
Western Circle	2,378	7,040	3,000	5,000
Kumaun Circle	790	760	1,112	760
Working Plans Circle	..	30	100	100
Total ..	12,669	10,000	5,700	7,800
Total Revenue—				
General Direction	94	..	..	..
Eastern Circle	19,51,932	18,75,000	18,81,330	19,45,560
Western Circle	19,98,529	18,70,600	18,70,000	20,22,000
Kumaun Circle	8,12,722	7,38,200	7,16,070	7,21,740
Working Plans Circle	91,568	89,200	88,600	80,700
Total ..	48,54,845	45,73,000	45,56,000	47,70,000

XI—REGISTRATION

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget, estimate 1937-38
	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	7,15,337	7,47,000	7,47,000	7,95,500
Fees for copies of registered documents	73,700	75,000	77,000	90,500
XI-A—Miscellaneous	2,58,400	2,78,000	2,57,400	3,14,200
Recoveries of over-payments .. .. / Collection of payments for services rendered ..	120	600	150	300
Deduct—Refunds .. .. *Voted* ..	*384*	*300*	*350*	*500*
Non-voted ..	*206*	*300*	*200*	
Total ..	10,46,967	11,00,000	10,81,000	12,00,000

Detailed Account no. XI-A—REGISTRATION—Miscellaneous

Fees for the authentication of powers-of-attorney	2,867	2,900	2,900	2,900
Fees on deposits, withdrawal or opening of covers containing wills	481	400	400	400
Fees on filing translations	61	100	100	100
Fines	361	500	400	400
Fees on commissions issued	878	1,000	1,200	800
Fees on visits paid	16,264	17,000	16,000	16,000
Fees for inspection of books and indices	50,940	50,000	53,000	60,400
Fees for searching for entries in books and their indices ..	1,72,077	1,90,000	1,68,400	2,17,000
Extra fees for registration by Registrars	1,127	1,600	1,500	1,700
Other miscellaneous receipts	11,746	13,000	12,000	13,000
Rent of buildings	1,598	1,500	1,500	1,500
Total ..	2,58,400	2,78,000	2,57,400	3,14,200

XII—RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACT

Receipts under the United Provinces Motor Vehicles Taxation Act				10,00,000

XIII—OTHER TAXES AND DUTIES

A—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—Entertainment and Betting tax				3,00,000

XVI—SUBSIDIZED COMPANIES

Government share of surplus profits—Share of profits from the Shahdara Saharanpur Light Railway	70,081	60,000	1,30,000	1,00,000

XVII—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
GROSS RECEIPTS				
Productive canals—				
Direct receipts—				
(1) Canals under civil departments	71,538	60,000	64,000	65,[illegible]
(2) Sarda canal	40,66,459	40,63,000	41,81,604	35,86,[illegible]
(3) Tube-wells	3,61,743	9,34,000	7,60,600	14,52,[illegible]
(4) All other open canals	1,34,88,330	1,29,70,000	1,37,70,100	1,29,79,1[illegible]
(5) Daurala Tramway	..	80,000	82,800	50,[illegible]
Indirect receipts—				
Portion of land revenue due to irrigation	26,78,752	26,78,800	26,78,800	26,78,[illegible]
Deduct—				
(a) *Deduct* contribution from revenue to wipe off the unproductive capital expenditure on watercourses ..	..	..	..	50,[illegible]
(b) *Deduct* refunds .. .. { Voted ..	*26,539*	*40,500*	*40,000*	45,[illegible]
{ *Non-voted* ..	*662*	*1,100*	*1,000*	
Total, Productive canals	2,06,39,621	2,07,44,200	2,14,96,904	2,07,17,[illegible]
Unproductive canals—				
Direct receipts—				
(1) Canals under civil departments	4,301	6,000	6,000	4,[illegible]
(2) All other canals	17,54,314	12,00,000	15,67,600	10,78,[illegible]
Indirect receipts—				
Portion of land revenue due to irrigation	92,806	92,800	92,800	92,[illegible]
Deduct—Refunds (Voted) .. .. { Voted ..	*37,198*	*4,400*	*5,000*	5,[illegible]
{ *Non-voted* ..	..	..	..	
Total, Unproductive canals	18,14,223	12,94,400	16,61,400	11,71,[illegible]
Total receipts (PRODUCTIVE AND UNPRODUCTIVE CANALS)	2,24,53,844	2,20,38,600	2,31,58,304	2,18,88,[illegible]
Hydro-electric grid	18,07,690	23,83,800	21,05,000	28,62,[illegible]
Total receipts (canal plus hydro-electric) ..	2,42,61,534	2,44,22,400	2,52,63,304	2,47,50,[illegible]
WORKING EXPENSES				
Productive canals—				
(1) Canals under civil departments	48,311	44,419	40,000	41,1[illegible]
(2) Canals, tube-wells and tramway under Irrigation branch—				
Works, repairs, tools and plant and provision for depreciation	30,25,728	40,40,100	39,64,804	40,93,[illegible]
Establishment	41,50,043	46,37,900	46,41,100	44,47,[illegible]
Total, Productive canals	72,24,082	87,22,419	86,45,904	85,82,1[illegible]
Unproductive canals—				
(1) Canals under civil departments	1,595	420	1,800	4[illegible]
(2) Canals under Irrigation branch—				
Works, repairs, tools and plant	3,18,234	3,22,500	3,25,000	3,14,[illegible]
Establishment	6,93,079	5,37,600	5,37,600	5,25,[illegible]
Total, Unproductive canals	10,12,908	8,60,520	8,64,400	8,39,[illegible]
Total, Working Expenses (Productive and Unproductive canals)	82,36,990	95,82,939	95,10,304	94,21,[illegible]
Hydro-electric grid—				
Works, repairs, tools and plant and provision for depreciation	3,14,651	9,01,100	8,93,100	6,90,[illegible]
Establishment	1,28,426	1,60,900	1,60,900	3,14,[illegible]
Total, Hydro-electric working expenses	4,43,077	10,62,000	10,54,000	10,04,[illegible]
Total Irrigation Branch Working expenses (canals *plus* hydro-electric)	86,80,067	1,06,44,939	1,05,64,304	1,04,25,[illegible]

XVII—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—(*concluded*)

NET RECEIPTS	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Productive canals—				
Receipts	2,06,39,621	2,07,44,200	2,14,96,904	2,07,17,600
Working expenses	72,24,082	87,22,419	86,45,904	85,82,148
Net receipts (taking into account depreciation but not interest charges)	1,34,15,539	1,20,21,781	1,28,51,000	1,21,35,4[illegible]2
Unproductive canals—				
Receipts	18,14,223	12,94,400	16,61,400	11,71,100
Working expenses	10,12,908	8,60,520	8,64,400	8,39,480
Net receipts (without taking into account interest charges) ..	8,01,315	4,33,880	7,97,000	3,31,620
Total net canal receipts (taking into account depreciation but not interest charges)	1,42,16,854	1,24,55,661	1,36,48,000	1,24,67,072
Hydro-electric grid—				
Receipts	18,07,690	23,83,800	21,05,000	28,62,000
Working expenses	4,43,077	10,62,000	10,54,000	10,04,000
Net hydel receipts (taking into account depreciation but not interest charges)	13,64,613	13,21,800	10,51,000	18,58,000
Total net Irrigation branch receipts (canals *plus* hydel) ..	1,55,81,467	1,37,77,461	1,46,99,000	1,43,25,072

XVIII—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT	7,823	15,000	46,000	11,900

XX—INTEREST

XX-A—Interest on loans and advances by the Provincial Government	**10,71,039**	**9,22,000**	**9,00,600**	**9,91,600**
Miscellaneous—				
Interest on deposits in Sinking Fund of U. P. loan, 1944	**1,38,566**	**2,07,000**	**1,99,600**	**2,57,000**
Others—	..	..	**100**	..
Interest on Provincial balances	**25,000**	..	**50,000**	**20,129**
Deduct—Refunds (*Non-voted*)	*28,339*	*4,200*	*1,300*	*1,000*
Total ..	**12,06,266**	**11,24,800**	**11,49,000**	**12,67,729**

Detailed Account No. XX-A—INTEREST—Interest on loans and advances by the Provincial Government

Interest on loans to local bodies	6,66,707	6,20,000	6,05,000	5,80,000
Ditto to landholders and other notabilities ..	40,338	32,000	27,000	23,000
Interest on advances to cultivators	3,47,233	2,50,000	2,50,000	2,76,000
Ditto ditto under Bundelkhand Encumbered Estates Act	2,566	3,000	1,600	1,700
Interest on miscellaneous loans	14,195	17,000	17,000	19,000
Recovery of interest on account of United Provinces Encumbered Estates Act bonds	..	..	..	80,000
House building	..	..	..	7,800
Motor car	..	..	..	4,000
Other conveyances	..	..	..	100
Passages	..	..	..	..
Other	..	..	..	..
Total ..	10,71,039	9,22,000	9,00,600	9,91,600

XXI—ADMINISTRATION OF JUSTICE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of unclaimed and escheated property ..	**20,521**	**22,000**	**20,000**	20,000
XXI-A—Court-fees realized in cash	**3,41,490**	**3,63,000**	**3,39,000**	3,37,000
XXI-B—General fees, fines and forfeitures ..	**6,86,286**	**6 50,290**	**6,88,000**	6,82,866
XXI-C—Miscellaneous fees and fines	**43,146**	**52,100**	**42,000**	41,400
XXI-D—Miscellaneous	**1,08,057**	**1,07,600**	**1,15,000**	1,05,400
Recoveries of over-payments	**1,432**	**2,500**	**3,200**	2,500
Collection of payments for services rendered ..	**83**	**300**	**400**	300
Loss or gain by exchange	**—8**	..	..	..
Deduct—Refunds (Non-voted)	*74,353*	*1,00,000*	*75,600*	*90,000*
Total ..	**11,26,654**	**10,97,790**	**11,32,000**	10,99,466

DETAILED ACCOUNT NO. XXI-A—ADMINISTRATION OF JUSTICE—COURT-FEES REALIZED IN CASH

Process-servers' fees	1,04,500	1,08,000	94,000	94,000
Civil court amins' fees	14,107	20,000	16,000	16,000
Kurk amins' fees	1,88,290	1,95,000	1,76,000	1,76,000
Recoveries on account of pauper suits	17,314	14,000	22,000	20,000
Fees for sale of revenue-paying lands .. .. .. Fees for execution of decrees in revenue cases	16,332	25,000	30,000	30,000
Fees for local inquiry under section 145, Act XII of 1881 .. Other items	947	1,000	1,000	1,000
Total ..	3,41,490	3,63,000	3,39,000	3,37,000

DETAILED ACCOUNT NO. XXI-B—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES

Fees and fines of Chief Court, Oudh	28,824	28,000	22,000	28,000
Fees and fines of Provincial High Court	89,974	64,500	90,000	64,500
Ditto subordinate civil courts	3,971	3,000	2,000	2,000
Magisterial fines and forfeitures	5,40,414	5,23,000	5,40,500	5,50,000
Fees for licences for the vend of food, etc. and sale-proceeds of produce, etc. of High Court compound	678	300	300	300
Ditto ditto Chief Court, Oudh ..	728	1,300	2,000	1,300
Fees received from parties for translation and Privy Council work at the Chief Court	10,012	5,000	10,000	8,000
Fees received from the parties under the contract system of translation work at the High Court..	..	1,300	..	1,300
Fees for copying on piece-work system in High Court ..	..	1,650	..	1,650
Commission and postage charges from parties for printing of evidence books, etc. at the High Court	2,077	2,500	2,500	2,000
Munsifship examination fees (High Court)	5,719	3,750	3,800	..
Ditto ditto (Chief Court)	..	800	800	..
Receipts by sale of forms in High Court	..	200	100	200
Receipts from gardens (Chief Court, Oudh)	244	150	150	100
Fees received from the parties for editing paper books at the High Court	..	9,800	9,800	14,300
Sale-proceeds of old furniture, condemned typewriters and waste-paper, etc. of High Court	..	290	300	300
Ditto ditto Chief Court	..	150	300	150
Other Miscellaneous receipts of High Court	4	600	450	175
Other items	3,641	4,000	3,000	3,000
Rent realized from Advocates, etc. for occupying Bar and Vakil Chambers attached to the High Court	..	..	..	6,100
Total ..	6,86,286	6,50,290	6,88,000	6,82,866

DETAILED ACCOUNT NO. XXI-C—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

Judicial record-room receipts	1,324	2,000	1,100	1,200
Criminal court record-room receipts	1,464	1,000	1,100	1,100
Fees received by Government officers under Act XXVI of 1881 for performing duties as notaries public	59	100	100	100
Fees and commissions of the Administrator-General	10,533	20,000	12,000	12,000
Fees for licences for the vend of food, etc. and sale-proceeds of produce, etc. of civil court compounds	29,766	29,000	27,700	27,000
Total ..	43,146	52,100	42,000	41,400

DETAILED ACCOUNT NO. XXI-D—ADMINISTRATION OF JUSTICE—MISCELLANEOUS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Miscellaneous, Civil ..	28,112	28,000	33,000	32,000
Ditto Criminal ..	40,019	41,000	39,000	39,000
Cost decreed by civil courts in fraudulent civil suits defended by Government ..	2,633	4,000	2,900	2,800
Sale of lands and houses ..	60	100	100	100
Rent of buildings ..	36,704	34,000	39,500	31,000
Water-taxes on residential buildings ..	529	500	500	500
Total ..	1,08,057	1,07,600	1,15,000	1,05,400

XXII—JAILS AND CONVICT SETTLEMENTS

XXII-A—Jails ..	28,663	32,440	32,000	29,455
XXII-B—Jail manufactures ..	4,08,010	3,88,580	4,06,000	4,51,700
Kalyanpur commercial operations ..	62,980	62,000	62,900	62,000
Recoveries of over-payments ..	2,987	13,500	10,000	6,000
Collection of payments for services rendered ..	43	160	100	100
Deduct—Refunds (Voted) ..	*2,775*	*2,500*	*2,000*	*1,800*
Total ..	**4,99,908**	**4,94,180**	**5,09,000**	**5,47,455**

DETAILED ACCOUNT NO. XXII-A—JAILS AND CONVICT SETTLEMENTS—JAILS

Recoveries of transportation and jail charges from Indian States and other provinces.	5,712	5,500	6,000	6,000
Miscellaneous ..	13,633	11,000	14,500	13,000
Hire of convicts ..	8,693	15,500	11,000	10,000
Rent of buildings, etc. and sale of lands and houses ..	602	400	450	425
Water-tax on residential buildings ..	23	40	50	30
Total ..	28,663	32,440	32,000	29,455

DETAILED ACCOUNT NO. XXII-B—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

Sale-proceeds of jail manufactures ..	4,00,277	3,84,580	4,00,000	4,46,000
Ditto of Juvenile Jail, Bareilly ..	671	1,000	700	700
Ditto of quinine ..	..	..	..	..
Miscellaneous ..	7,062	3,000	5,300	5,000
Total ..	4,08,010	3,88,580	4,06,000	4,51,700

XXIII—POLICE

Cash receipts under the Arms Act ..	1,351	600	2,000	1,000
XXIII-A—Fees, Fines and Forfeitures ..	88,074	80,000	93,000	90,000
Contribution for Railway Police ..	43,671	43,700	43,700	2,84,915
XXIII-B—Miscellaneous ..	77,966	85,100	82,400	91,100
Police supplied to public departments, private companies and persons—				
Receipts under the Police Act (General Police Fund)	..	..	..	1,33,270
Recoveries of over-payments ..	7,722	8,000	8,000	8,000
Collection of payments for services rendered ..	38,887	26,000	35,000	30,000
Sale-proceeds of police lines produce and one-quarter share of fees received for riding lessons imparted to outsiders ..	..	6,200	..	..
Contribution from the Provincial Road fund ..	..	40,000	..	..
Loss or gain by exchange ..	—2	..	..	..
Deduct—Refunds .. *Voted* ..	*7,453*	*5,000*	*5,000*	*6,000*
Deduct—Refunds .. *Non-voted* ..	*3*	*100*	*100*	
Total ..	**2,50,213**	**2,84,500**	**2,59,000**	**6,32,285**

DETAILED ACCOUNT NO. XXIII-A—POLICE—FEES, FINES AND FORFEITURES

Stage carriage licences ..	25,123	22,000	26,000	25,000
Other fees, fines, etc. ..	62,951	58,000	67,000	65,000
Total ..	88,074	80,000	93,000	90,000

Detailed Account no. XXIII-B—POLICE—Miscellaneous

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Other miscellaneous receipts, Police Department	44,491	39,000	45,400	39,000
Rent of buildings, etc.	25,413	26,000	26,000	26,000
Water-tax on residential buildings	164	100	200	100
Sale of lands and houses	7,898	20,000	10,800	20,000
Sale-proceeds of police lines produce and one-quarter share of fees received for riding lessons imparted to outsiders	..	..	..	6,000
Total ..	77,966	85,100	82,400	91,100

XXVI—EDUCATION

A—University—				
(*a*) **Fees : Government professional colleges ..**	**16,407**	**16,000**	**17,000**	**17,000**
B—Secondary—				
(*a*) **Fees : Government intermediate colleges and secondary schools .. ..**	**6,21,247**	**6,17,000**	**6,25,000**	**6,25,000**
C—Primary—				
(*a*) **Fees : Government primary schools ..**	**25,499**	**26,000**	**26,000**	**26,000**
D—Special—				
(*a*) **Fees and other receipts : Government special schools .. .. ..**	**5,793**	**7,000**	**7,000**	**6,500**
E—General—				
(*a*) **Contributions .. .. ..**	**7,935**	**9,500**	**8,000**	**9,000**
(*b*) **Income from endowments .. ..**	**7,796**	**5,500**	**7,000**	**8,000**
(*c*) **Miscellaneous .. .. ..**	**5,55,814**	**5,49,000**	**5,65,000**	**5,50,800**
(*d*) **Recoveries of over-payments .. ..**	**1,131**	**3,000**	**8,000**	**5,000**
(*e*) **Collection of payments for services rendered**	**3,083**	**3,000**	**2,000**	**3,000**
Deduct—Refunds—Voted	*2,940*	*3,500*	*3,000*	*3,000*
Total ..	**12,41,765**	**12,32,500**	**12,62,000**	**12,47,300**

Detailed Account no. XXVI-B—SECONDARY—(*a*) Fees : Government Intermediate colleges and secondary schools

Fees : Government intermediate colleges and secondary schools ..	5,95,200	5,90,000	5,95,000	5,95,000
Boarding-house receipts	26,047	27,000	30,000	30,000
Total ..	6,21,247	6,17,000	6,25,000	6,25,000

Detailed Account no. XXVI-D—SPECIAL—(*a*) Fees and other receipts: Government special schools

Government schools, special—				
Fees : Model schools (boys)	4,609	5,000	5,000	5,500
Reformatory School factory	1,184	2,000	2,000	1,000
Total ..	5,793	7,000	7,000	6,500

Detailed Account no. XXVI-E—GENERAL—(*c*) Miscellaneous

Examination fees,—Civil Engineering College	3,235	3,500	3,500	3,500
Workshop manufactures	1,690	1,500	1,500	1,500
Fees : Provincial examination	5,07,035	5,00,000	5,20,000	5,05,000
Miscellaneous	26,488	28,000	24,000	25,000
Rent of buildings	15,846	15,000	14,500	14,000
Water-tax on residential buildings	1,520	1,000	1,500	1,800
Total ..	5,55,814	5,49,000	5,65,000	5,50,800

XXVII—MEDICAL

Medical school and college fees	**10,138**	**8,500**	**13,500**	**12,000**
Hospital receipts	**24,652**	**22,000**	**22,000**	**26,000**
XXVII-A—Mental Hospital receipts	**21,064**	**17,700**	**22,500**	**20,900**
XXVII-B—Contributions	**25,727**	**50,000**	**43,000**	**90,000**
Income from endowments	**4,263**	**5,013**	**5,000**	**4,500**
XXVII-C—Miscellaneous	**39,379**	**43,908**	**42,000**	**40,673**
Recoveries from district boards and other bodies ..	**1,25,577**	**1,35,000**	**1,35,000**	**1,31,000**
Recoveries of over-payments	**285**	**1,000**	**500**	**500**
Collection of payments for services rendered ..	**12,659**	**8,000**	**10,600**	**10,000**
Loss or gain by exchange	**—4**	..	..	..
Deduct—Refunds .. *Voted* ..	*5,542*	*5,500*	*5,000*	*5,000*
Non-voted ..	..	*100*	*100*	
Total ..	**2,58,198**	**2,85,521**	**2,89,000**	**3,30,573**

DETAILED ACCOUNT NO. XXVII-A—MEDICAL—MENTAL HOSPITAL RECEIPTS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Receipts for the maintenance of non-pauper patients	19,138	16,000	20,000	19,000
Proceeds of patients' labour	499	200	500	400
Other items, including dairy farm receipts	1,427	1,500	2,000	1,500
Total ..	21,064	17,700	22,500	20,900

DETAILED ACCOUNT NO. XXVII-B—MEDICAL—CONTRIBUTIONS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Subscriptions from private persons .. .. .. } Contributions from municipalities and cantonments .. .. }	16,845	34,000	27,000	30,000
Contributions for training of military students	8,882	16,000	16,000	12,000
Contribution from the Central Government in respect of British I. M. S. officers belonging to the War Reserve.	..	..	..	48,000
Total ..	25,727	50,000	43,000	90,000

DETAILED ACCOUNT NO. XXVII-C—MEDICAL—MISCELLANEOUS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Fees for chemical analysis .. .. } X-Ray examination fees .. .. }	5,233	7,000	9,000	9,000
Other items	10,572	17,000	13,100	12,000
Rent of buildings	20,242	16,000	16,000	16,000
Water-tax on residential buildings	869	1,908	1,900	1,673
Receipts from Board of Indian Medicines	2,463	2,000	2,000	2,000
Total ..	39,379	43,908	42,000	40,673

XXVIII—PUBLIC HEALTH

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Sale-proceeds—				
(i) Sale-proceeds of vaccine lymph	52,780	60,000	60,000	60,000
(ii) Sale-proceeds of medicines, etc. by Epidemiology Branch	3,331	6,000	3,000	3,000
(iii) Sale-proceeds of quinine	46,256	39,000	80,000	75,000
Contributions—				
(i) Contributions for Hygiene Publicity Bureau ..	5,341	7,000	55,000	4,000
(ii) Contributions for travelling dispensaries ..	6,332	6,000	4,000	4,000
(iii) Contributions from the Indian Research Fund Association for special anti-malaria operations	..	..	..	40,000
Recoveries of service payments—				
(i) Recoveries of over-payments	1,353	500	2,500	1,700
(ii) Collection of payments for services rendered ..	607	600	1,100	1,100
(iii) Recoveries on account of engineering services rendered for preparation of projects ..	9,128	18,000	18,000	18,000
(iv) Percentage recoveries for tools and plant ..	6,135	3,000	9,000	6,000
(v) Recoveries of unspent grants from local bodies and others—				
(1) Recoveries by the Director of Public Health	1,737	5,000	3,000	3,000
(2) Recoveries by the Public Health Engineering establishment	1,737	..	..	..
(3) Recoveries by the Board of Public Health	7,547	3,000	9,000	3,000
Miscellaneous—				
(i) Magh Mela receipts—				
(1) General	15,834	33,000	33,000	35,222
(2) Police	..	400	400	400
(3) Public Health	98,875	1,600	1,600	1,600
(ii) Provincial Hygiene Institute receipts ..	1,858	1,000	9,400	4,000
(iii) Fees for anti-rabic treatment	5,464	5,000	5,000	5,000
(iv) Other miscellaneous receipts—				
(1) Receipts under the Director of Public Health	18,389	7,200	25,450	15,000
(2) Receipts under the Public Health Engineering establishment	6,161	2,000	14,000	5,000
(3) Receipts under the Board of Public Health	1,200	50	50	50
Deduct—Refunds Voted	*1,497*	*500*	*500*	*1,000*
Total ..	2,88,568	1,97,850	3,33,000	2,84,072

XXIX—AGRICULTURE

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
XXIX-A (a) Agricultural receipts	**4,12,020**	**4,33,800**	**4,38,000**	4,40,600
(b) Contribution from Sugar Excise Fund	**1,26,853**	**2,10,966**	**2,10,900**	2,58,986
(c) Contribution from Factories ..	**33,000**	**30,000**	**30,000**	42,000
(d) Contribution from the Imperial Council of Agricultural Research ..	..	..	..	1,08,504
Recoveries of over-payments	**1,633**	**2,000**	**3,000**	3,000
Collection for services rendered	**3,775**	**3,000**	**3,900**	3,000
Deduct—Refunds—Voted	*4,079*	*3,000*	*7,000*	*4,265*
Total ..	**5,73,202**	**6,76,766**	**6,78,800**	8,51,825

DETAILED ACCOUNT NO. XXIX-A (a)—AGRICULTURE—AGRICULTURAL RECEIPTS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
Public gardens	57,372	62,500	60,000	60,000
Nazul and other garden receipts	2,166	4,000	2,000	2,500
Total .	59,538	66,500	62,000	62,500
Agriculture—				
Miscellaneous	27,037	20,000	22,000	22,000
Agricultural engineering—				
Tube-wells .. .. } Sale of ordinary boring pipes .. . .. }	45,619	43,000	45,500	45,000
Agricultural College and Research laboratories—				
College fees	11,307	10,000	12,000	11,000
Do. estates..	1,460	2,000	1,500	1,500
Instruction and dairy farms	13,341	13,000	15,000	15,000
Botanical, Pathological and Shahjahanpur research farms ..	18,451	36,000	26,000	26,000
Bulandshahr and Gorakhpur Agricultural Schools .	9,950	10,000	10,000	10,000
Agricultural circles—				
Sale-proceeds of breeding bulls .. .. .. }	7,500	11,000	18,000	20,000
Do. of ineffective bulls .. .. .. }		2,600	2,000	2,000
Experimental farms	58,378	30,000	40,000	40,000
Seed and district farms	1,04,368	1,35,000	1,25,000	1,30,000
Sugarcane research farm	..	..	..	..
Cattle-breeding farms	35,431	35,000	34,900	36,000
Rent of buildings	18,104	18,000	18,000	18,000
Water-tax	52	200	100	100
Total ..	3,50,998	3,65,800	3,70,000	3,76,600
Public exhibitions and fairs	905	1,000	1,000	1,000
Sale of lands and houses	579	500	5,000	500
Total ..	1,484	1,500	6,000	1,500
GRAND TOTAL ..	4,12,020	4,33,800	4,38,000	4,40,600

* Includes Rs.27 on account of water-tax.

XXX—VETERINARY

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Veterinary receipts	1,28,577	1,20,000	1,21,000	1,25,000
Contribution from the Imperial Council of Agricultural Research	..	..	..	9,437
Recoveries of over-payments	101	100	200	200
Collection for services rendered	342	300	300	300
Water-tax	..	27	..	27
Total ..	1,29,020	1,20,427	1,21,500	1,34,964

XXXI—CO-OPERATIVE CREDIT

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate 1936-37	Budget estimate, 1937-38
Audit fees	56,671	79,000	79,000	79,500
Miscellaneous receipts—				
(a) Contribution from Sugar Excise Fund ..	9,176	28,618	28,600	30,200
(b) Contribution from factories	30,000	30,000	30,000	36,000
Recoveries of over-payments	231	..	300	300
Collection for services rendered	1,436	832	800	800
Total ..	97,514	1,38,450	1,38,700	1,46,800

XXXII—INDUSTRIES

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
XXXII-A(*a*)—Industries	2,13,709	3,42,750	3,08,000	4,04,200
(*b*) Contribution from the Imperial Council of Agricultural Research for cotton seed, crushing and supply of decorticated cake	..	..	..	1,500
(*c*) Contribution from the Imperial Council of Agricultural Research for Oil section ..	..	..	..	15,000
(*d*) Contribution for development of Handloom Industry	..	1,12,500	1,12,500	1,23,900
Recoveries of over-payments	20,351	1,000	20,300	500
Collection of payments for services rendered ..	160	500	200	200
Deduct—Refunds (*Voted*)	*363*	*500*	*500*	*500*
Total ..	2,33,857	4,56,250	4,40,500	5,44,800

DETAILED ACCOUNT NO. XXXII—A(*a*)—INDUSTRIES

Industrial and technical institutions—				
Fees	18,670	14,500	21,000	20,000
Workshop manufactures	50,334	15,000	25,100	25,000
Miscellaneous	13,717	13,500	13,000	13,500
Rent of buildings	9,281	8,800	8,000	6,200
Water-tax	976	950	900	[illegible]
Commercial operations	1,20,731	2,40,000	2,40,000	3,38,500
Receipts from the United Provinces Industrial Exhibition ..	..	50,000	..	..
Total ..	2,13,709	3,42,750	3,08,000	4,04,200

XXXVI—MISCELLANEOUS DEPARTMENTS

Emigration Fees	230	300	500	400
Fees for inspection of steam boilers	83,610	85,000	85,500	88,000
Examination fees	541	2,175	16,000	21,325
Administration of Indian Partnership Act, 1932 ..	..	..	..	1,000
XXXVI-A—Miscellaneous	1,012	2,377	1,500	1,200
Recoveries of over-payments	68	200	..	..
Collection of payments for services rendered ..	..	..	..	..
Deduct—Refunds (*Voted*)	*1,631*	*2,000*	*2,500*	*2,000*
Total ..	83,830	88,052	1,01,000	1,09,925

DETAILED ACCOUNT NO. XXXVI-A—MISCELLANEOUS DEPARTMENTS—MISCELLANEOUS

Museum receipts	310	300	400	300
Fees for Brahmo Marriage Act (III of 1872)	27	90	40	30
Fees for Christian Marriage Act (XV of 1872)	357	637	340	400
Fees for births, deaths and marriage registration (Act VI of 1886)	101	100	120	120
Fees for motor vehicles	30	1,000	600	..
Rent of buildings	..	..	..	100
Other receipts	187	250	..	250
Total ..	1,012	2,377	1,500	1,200

XXXIX—CIVIL WORKS	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(a) Ordinary—(Receipts)				
Rents of buildings .. .. } Rents of amenities .. .. }	81,803	83,000	83,000	83,000
Water-tax charges on residential buildings	4,504	4,000	5,000	5 000
Ferry receipts	1,59,630	1,50,000	1,53,000	1,53,000
Recoveries of expenditure—				
Sales of buildings .. .. } Sales of tools and plant .. .. } Sales of old materials .. .. } Percentage recoveries .. .. } Other items .. .. }	51,940	20,000	20,000	34,600
Miscellaneous—				
Value of stores found surplus .. .. .. } Sales of produce .. .. } Unclaimed deposits .. .. }	3,035	6,000	4,000	4,000
Arboriculture	39,291	25,000	30,000	23,000
Other items	38,837	40,000	48,000	45,000
Total ..	3,79,040	3,28,000	3,43,000	3,52,600
Deduct—Refunds—Voted	*3,707*	*3,000*	*3,000*	*3,000*
Total (a) Ordinary ..	3,75,333	3,25,000	3,40,000	3,49,600
(b) Transfer from Central Road Development Account ..	13,87,782	18,02,409	18,59,000	13,29,370
XLIII—TRANSFER FROM FAMINE RELIEF FUND ..	2,990	1,11,500	1,10,600	61,560

XLIV—RECEIPTS IN AID OF SUPERANNUATION

XLIV-A—Contribution for pensions and gratuities ..	1,61,078	1,62,000	1,60,800	1,56,000
Miscellaneous	1,116	46,000	500	1,000
Recoveries of over-payments .. .. } Collection of payments for services rendered .. }	253	..	200	200
Deduct—Refunds .. { *Voted* ..	*3,783*	*3,700*	*500* }	*1,000*
{ *Non-voted* ..	*916*	..	.. }	
Total ..	1,57,748	2,04,300	1,61,000	1,56,200

DETAILED ACCOUNT NO. XLIV-A—SUPERANNUATION—CONTRIBUTION FOR PENSIONS AND GRATUITIES

Contribution for pensions, etc. of police guards recovered from individual and co-operative bodies	6,210	10,000	11,400	8,000
Contributions of officers lent to foreign service	59,006	55,000	57,400	56,000
Contribution for pensions of officials employed by the Court of Wards, etc.	13,136	11,000	11,000	11,000
Ditto by district and other funds	48,764	50,000	50,000	50,000
Ditto of civil assistant surgeons employed under the local fund dispensaries	30,994	34,000	30,000	30,000
Other contributions	2,968	2,000	1,000	1,000
Total ..	1,61,078	1,62,000	1,60,800	1,56,000

XLV—STATIONERY AND PRINTING

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
XLV-A—Sale of Gazettes and other publications ..	**2,62,637**	**2,70,000**	**3,01,000**	2,78,000
XLV-B—Other Press receipts	**2,62,672**	**2,00,850**	**3,23,000**	4,48,350
Stationery receipts	**26,955**	**22,500**	**22,500**	25,000
Sale of plain paper to be used with Court-fee stamps..	**1,39,421**	**1,42,000**	**1,42,500**	1,40,000
Receipts in England	..	**300**	..	400
Loss or gain by exchange	**—3**	..	..	..
Recoveries of over-payments	..	..	..	..
Collection of payments for services rendered ..	**9**	..	..	..
Deduct—Refunds (Voted)	*993*	*600*	*1,000*	800
Total ..	**6,90,698**	**6,35,050**	**7,88,000**	8,90,950

DETAILED ACCOUNT NO. XLV-A—STATIONERY AND PRINTING—SALE OF GAZETTES, ETC.

Indian Law Reports..	16,621	21,000	21,000	27,000
Acts and other books	34,153	32,000	45,000	34,000
Gazettes, Civil Lists and other periodical publications .	19,937	17,000	25,000	17,000
Stock forms	1,91,926	2,00,000	2,10,000	2,00,000
Total ..	2,62,637	2,70,000	3,01,000	2,78,000

DETAILED ACCOUNT NO. XLV-B—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

Work done for local and private bodies	8,184	13,000	8,000	9,000
Sale-proceeds of service books	742	750	900	750
Advertisements	17,545	15,000	1,40,000	2,17,500
Sale-proceeds of waste-paper and other unserviceable materials ..	3,341	5,000	7,000	4,000
Miscellaneous	2,16,971	1,50,000	1,50,000	2,00,000
Cost of printing work executed for public departments by jail presses	303	100	100	100
Printing work done for other Governments	15,586	17,000	17,000	17,000
Total ..	2,62,672	2,00,850	3,23,000	4,48,350

XLVI—MISCELLANEOUS

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	3,81,893	4,65,000	3,83,000	3,80,000
Treasure-trove	111	200	200	200
Sale of old stores and materials	8,370	7,000	7,000	7,000
Sale of lands and houses, etc. (Nazul)	59,826	45,000	45,000	50,000
Fees for Government audit	1,91,091	2,20,000	2,15,000	2,10,000
Rents of lands and houses (Nazul)	1,56,768	1,50,000	1,45,000	1,50,000
Water-tax	964	1,000	1,000	1,000
Rents of buildings under General Administration Department—				
Residential	80,196	86,500	78,300	80,000
Rent of Imperial Hotel, Lucknow	2,906	3,500	3,000	3,000
Non-residential	5,937	7,000	6,500	6,000
XLVI-A—Other fees, fines and forfeitures ..	6,142	10,500	12,000	12,335
XLVI-B—Miscellaneous	92,897	79,000	81,050	79,000
Sugarcane purchase licence fees	..	100	50	250
Loss or gain by exchange	—3	..	..	..
Recoveries of over-payments	7,082	7,000	7,100	8,000
Collection of payments for services rendered ..	64,845	60,000	60,000	65,000
Sugar Excise Fund	32,559	45,430	42,000	47,138
Net gain by exchange on Remittance transactions	..	..	..	..
Deduct—Refunds (*Non-voted*) ..	*2,76,022*	*3,00,000*	*3,20,000*	*3,00,000*
Ditto (*Voted*) ..	*7,480*	*10,000*	*5,000*	
Total ..	8,08,082	8,77,230	7,61,200	7,98,923

Detailed Account no. XLVI-A—MISCELLANEOUS—Other fees, fines and forfeitures

Other items	6,142	10,000	4,700	5,000
Recovery of cost of maintaining account of Charitable Trust ..	..	..	7,200	7,235
Receipts under the Criminal Law Amendment Act, 1908—Receipts on account of the forfeiture of property and funds of an unlawful association.	..	500	100	100
Total ..	6,142	10,500	12,000	12,335

Detailed Account no. XLVI-B—MISCELLANEOUS—Miscellaneous

Recoveries on account of law charges other than those in pauper suits	2,581	2,000	3,000	2,500
Fees for licences for the vend of food in Commissioners' court compounds .. .. / Sale-proceeds of produce, etc. in Commissioners' court compounds	1,118	1,000	500	1,000
Sale-proceeds of durbar presents	8	..	50	..
Fees for licences for vend of food, etc. in and sale-proceeds of produce, etc. of revenue and criminal court compound ..	40,803	40,000	40,500	40,000
Sundry receipts (nazul)	12,457	12,500	13,000	13,000
Other items	7,449	5,500	6,000	6,000
Toll on steamers (Ganges river toll)	9,724	12,000	12,000	10,500
Rebate on Lee Commission passages	18,213	5,000	5,000	5,000
Rebate on Non-Lee Commission passages	539	1,000	1,000	1,000
Total ..	92,897	79,000	81,050	79,000

FAMINE RELIEF FUND

Interest receipts—				
(i) Interest receipts	1,23,995	1,10,200	1,01,000	1,54,250
(ii) Interest on advances to cultivators	..	..	..	..
Recoveries of advances to cultivators	..	..	..	..
Recoveries of famine expenditure	563	..	..	..
Total ..	1,24,558	1,10,200	1,01,000	1,54,250
Transfer to Famine Relief Fund	..	..	..	2,65,000
Total ..	1,24,558	1,10,200	1,01,000	4,19,250

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT

	Actuals, 1935-36	Budget estimate, 1936-37	Revised estimate, 1936-37	Budget estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
RECOVERIES—				
Loans to local bodies	9,95,434	7,80,000	12,70,000	6,80,000
Loans to landholders and other notabilities ..	2,40,781	2,49,000	2,49,000	2,37,000
Advances to cultivators	17,91,891	14,39,000	15,00,000	25,00,000
Advances under Bundelkhand Encumbered Act..	9,047	11,000	11,000	10,000
Miscellaneous loans	37,115	43,000	3,18,000	2,14,000
U. P. Encumbered Estates Act Bonds ..	..	..	..	60,000
Loans to Government servants—				
House building advances	..	..	..	2,40,000
Advances for purchase of motor cars ..	..	..	..	2,00,000
Advances for purchase of other conveyances ..	..	..	..	8,000
Passage advances	..	..	..	2,300
Other advances	..	..	..	..
Total ..	30,74,268	25,22,000	33,48,000	41,51,300

Government of Sind

FINAL ISSUE

CIVIL BUDGET ESTIMATE

(PROVINCIAL)

FOR THE YEAR

1937-38

KARACHI:
PRINTED AT THE GOVERNMENT PRESS
1937.

L (IV) 1288

[Price—Re. 1 As. 2 *or* 1 *s.* 11 *d.*]

Schedule of authorised expenditure for the year 1937-38 authenticated by His Excellency the Governor of Sind under section 80 of the Government of India Act, 1935.

(Figures in thousands of rupees.)

Major Heads.	Amount. Voted.	Charged.	Total.
Revenue Section.			
7. Land Revenue	17,46	*11*	17,57
8. Provincial Excise	3,37	...	3,37
9. Stamps	42	...	42
10. Forest	2,98	*62*	3,60
11. Registration	81	...	81
12. Charges on account of Motor Vehicles Taxation Acts ...	14	...	14
13. Other Taxes and Duties	6	...	6
XVII.—Works for which capital accounts are kept—Working expenses.	70,05	*4,62*	74,67
17. Interest on Works for which capital accounts are kept ...	...	*1,29,49*	1,29,49
18. Other Revenue Expenditure financed from Ordinary Revenues.	5,38	*22*	5,60
22. Interest on debt and other obligations	...	*—2,33*	—2,33
23. Appropriation for Reduction or Avoidance of Debt ...	...	*7,69*	7,69
25. General Administration	15,50	*7,89*	23,39
27. Administration of Justice	8,75	*3,68*	12,43
28. Jails and Convict Settlements	6,62	*11*	6,73
29. Police	37,28	*2,82*	40,10
30. Ports and Pilotage	1	*1*	2
37. Education	30,05	...	30,05
38. Medical	6,94	*87*	7,81
39. Public Health	2,36	*15*	2,51
Agriculture	8,40	...	8,40
Veterinary	89	*26*	1,15
Co-operative Credit...	1,18	...	1,18
43. Industries	1,46	...	1,46
47. Miscellaneous Departments	53	*1*	54
50. Civil Works	21,09	*91*	22,00
54-A. Famine Relief	20	...	20
55. Superannuation Allowances and Pensions	9,45	*6,47*	15,92
55-A. Commutation of Pensions financed from Ordinary Revenue.	34	*9*	43

L (w) 1288—A

Major Heads.	Amount.		
	Voted.	Charged.	Total.
56. Stationery and Printing	2,68	...	2,68
57. Miscellaneous	3,59	...	3,59
TOTAL, REVENUE SECTION ...	2,57,99	*1,63,69*	4,21,68
Capital Section			
68. Construction of Irrigation Works	24,51	*1,83*	26,34
81. Civil Works not charged to Revenue	1,10	*5*	1,15
82. Other Provincial Works not charged to Revenue ...	1	...	1
83. Payments of commuted value of Pensions	1,60	*6*	1,66
85. Payments to Retrenched Personnel	...	...	...
TOTAL, CAPITAL SECTION ...	27,22	*1,94*	29,16
Debt Section.			
Public Debt—Loans from the Central Government ...	...	*10,94*	10,94
Unfunded Debt—			
State Provident Funds...	...	*3,60*	3,60
Deposits not bearing interest—			
Depreciation Reserve Fund—Government Presses .	...	*1*	1
Deposits of Local Funds	...	*84,25*	84,25
Departmental and Judicial Deposits—			
Civil Deposits	...	*93,95*	93,95
Other Accounts—			
Subventions from Central Road Fund	...	*6,64*	6,64
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.	...	*89*	89
Deposit Account of grants made by the Imperial Council of Agricultural Research.	.	*26*	26
Deposit Account of grants from the Central Government for the Development of the Handloom Industry.	...	*17*	17
Central Cotton Committee Research Fund	..	*70*	70
Advances	90	*1,15*	2,05
Suspense*	...	*3,42*	3,42
Loans and Advances by Provincial Government	93	...	93
TOTAL, DEBT SECTION ...	1,83	*2,05,98*	2,07,81
GRAND TOTAL ...	2,87,04	*3,71,61*	6,58,65

Authenticated.

Gain or loss on exchange has been worked out on the basis of :—

1 *s.* $6\frac{3}{32}$ *d.* in the rupee in 1936-37 and

1 *s.* 6 *d.* in the rupee in the Budget Estimates of 1937-38.

N.B.—For Index to the Civil Budget Estimate, *vide* pages 197—204 *post.*

L (IV) 1288—1

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1937-38.			Increase + or Decrease − as compared with Revised Estimate. Column 5 and column 9.	Revised
		India.	England.	Total.		India.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—						
IV.—Taxes on Income other than Corporation Tax.	25	...	...	...		...
V.—Salt	25	...	...	...		...
VII.—Land Revenue	25	33,05,000	...	33,05,000	−6,46,000	39,51,000
VIII.—Provincial Excise	27	31,10,000	...	31,10,000	−32,000	31,42,000
IX.—Stamps—						
(*a*) Non-Judicial	29	18,50,000	...	18,50,000	...	18,50,000
(*b*) Judicial						
X.—Forest	30	6,37,000	...	6,37,000	−29,000	6,66,000
XI.—Registration	31	2,00,000	...	2,00,000	...	2,00,000
XII.—Receipts under Motor Vehicles Taxation Acts.	31	1,59,000	...	1,59,000	−13,000	1,72,000
XIII.—Other taxes and duties	31	2,68,000	...	2,68,000	−7,000	2,75,000
Total ..		95,29,000	...	95,29,000	−7,27,000	1,02,56,000
Irrigation, Navigation, Embankment and Drainage Works—						
Irrigation works—						
XVII.—Works for which capital accounts are kept—						
(1) Productive Works—						
Direct Receipts	32	4,95,600	...	4,95,600	−82,900	5,78,500
Portion of Land Revenue due to Irrigation.		1,19,17,000	...	1,19,17,000	−26,80,000	1,45,97,000
Deduct—Working Expenses... ...		−72,60,000	...	−72,60,000	−11,56,000	−61,04,000
Net receipts or payments		51,52,600	...	51,52,600	−39,18,900	90,71,500
(2) Unproductive Works—						
Direct Receipts		7,400	...	7,400	−3,100	10,500
Portion of Land Revenue due to Irrigation.		92,000	...	92,000	−46,000	1,38,000
Deduct—Working Expenses... ...		−2,07,000	...	−2,07,000	+15,000	−2,22,000
Net receipts or payments		−1,07,600	...	−1,07,600	−34,100	−73,500
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and direct receipts.		−4,85,000	...	−4,85,000	+1,16,000	−6,01,000
Total, net receipts ..		45,60,000	...	45,60,000	−38,37,000	83,97,000
XVIII.—Works for which no capital accounts are kept.	32	3,43,000	...	3,43,000	−2,000	3,45,000
Debt Service—						
XX.—Interest...	33	3,60,000	...	3,60,000	+21,000	3,39,000
Carried over ...		1,47,92,000	...	1,47,92,000	−45,45,000	1,93,37,000

Estimate, 1936-37. England.	Estimate, 1936-37. Total.	Increase + or Decrease – as compared with Budget, 1936-37. Columns 9 and 13.	Budget Estimate, 1936-37. India.	Budget Estimate, 1936-37. England.	Budget Estimate, 1936-37. Total.	1935-36. India.	1935-36. England.	1935-36. Total.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...		...	...	...	...	...	...
...	...		...	...	...	...	...	...
...	39,51,000	+8,19,000	31,32,000	...	31,32,000	31,45,301	...	31,45,301
...	31,42,000	+1,09,000	30,33,000	...	30,33,000	32,34,732	...	32,34,732
...	18,50,000	+74,000	17,76,000	...	17,76,000	17,73,328	..	17,73,328
...	6,66,000	+42,000	6,24,000	...	6,24,000	6,79,937	...	6,79,937
...	2,00,000	+8,000	1,92,000	...	1,92,000	1,93,621	...	1,93,621
...	1,72,000	+30,200	1,41,800	...	1,41,800	1,61,166	...	1,61,166
...	2,75,000	+18,000	2,57,000	...	2,57,000	2,70,694	...	2,70,694
...	1,02,56,000	+11,00,200		...	91,55,800			
...	5,78,500	+225.500	3,53,000	...	3,53,000	4,46,480	..	4,46,480
...	1,45,97,000	+58,03,000	87,94,000	...	87,94,000	88,42,506	...	88,42,506
...	–61,04,000	–1,90,000	–59,14,000	...	–59,14,000	–60,73,926	...	–60,73,926
...	90,71,500	+58,38,500	32,33,000	...	32,33,000	32,15,060	...	32,15,060
...	10,500	–68,500	79,000	...	79,000	1,07,290	...	1,07,290
...	1,38,000	–26,17,000	27,55,000	...	27,55,000	25,64,524	...	25,64,524
...	–2,22,000	+8,98,000	–11,20,000	...	–11,20,000	–11,55,827	...	–11,55,827
...	–73,500	–17,87.500	17,14,000	...	17,14,000	15,15,987	...	15,15,987
...	–6,01,000	–1,70,000	–4,31,000	...	–4,31,000	–4,22,681	...	–4,22,681
...	83,97,000	+38,81,000	45,16,000	...	45,16,000	43,08,366	...	43.08,366
...	3,45,000	–5,20,000	8,65,000	...	8,65,000	8,48,634	...	8,48,634
...	3,39,000	+11,000	3,28,000	...	3,28,000			
...	1,93,37,000	+44,72,200	1,48,64,800		1,48,64,800			

A.—Statement of the Revenue of the Government

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1937-38. India.	Budget Estimate, 1937-38. England.	Budget Estimate, 1937-38. Total.	Increase + or Decrease — as compared with Revised Estimate. Column 5 and column 9	Revised India.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,47,92,000	...	1,47,92,000	—45,45,000	1,93,37,000
Civil Administration—						
XXI.—Administration of Justice ...	34	1,99,000	...	1,99,000	—6,000	2,05,000
XXII.—Jails and Convict Settlements ...	35	85,000	...	85,000	+10,000	75,000
XXIII.—Police	36	77,000	...	77,000	—1,000	78,000
XXVI.—Education	37	1,27,000	...	1,27,000	—1,000	1,28,000
XXVII.—Medical	38	1,43,000	...	1,43,000	—3,000	1,46,000
XXVIII.—Public Health	38	47,000	...	47,000	—13,000	60,000
XXIX.—Agriculture	39	1,30,000	...	1,30,000	+51,000	79,000
XXX.—Veterinary	39	7,000	...	7,000	+7,000	..
XXXI.—Co-operative Credit	39	33,000	...	33,000	+5,000	28,000
XXXII.—Industries	40	94,000	...	94,000	+39,000	55,000
XXXVI.—Miscellaneous Departments ..	40	17,000	...	17,000	—1,000	18,000
Total ...		9,59,000	...	9,59,000	+87,000	8,72,000
Civil Works—						
XXXIX.—Civil works	40	8,06,000	...	8,06,000	+4,76,000	3,30,000
Miscellaneous—						
XLIV.—Receipts in aid of Superannuation...	41	1,02,000	...	1,02,000	+2,000	1,00,000
XLV.—Stationery and Printing ...	42	25,000	...	25,000	+6,000	19,000
XLVI.—Miscellaneous	42	87,000	...	87,000	+46,000	41,000
Total ...		2,14,000	...	2,14,000	+54,000	1,60,000
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments—						
XLIX.—Grants-in-aid from Central Government	42	1,10,00,000	...	1,10,00,000	+2,00,000	1,08,00,000
L.—Miscellaneous adjustments between the Central and Provincial Governments—	42	15,00,000	...	15,00,000	+15,00,000	...
Total ...		1,25,00,000	...	1,25,00,000	+17,00,000	1,08,00,000
Extraordinary Items—						
LI.—Extraordinary Receipts	43	69,79,000	...	69,79,000	—4,91,000	74,70,000
Total ...		69,79,000	...	69,79,000	—4,91,000	74,70,000
GRAND TOTAL ...		3,62,50,000	...	3,62,50,000	—27,19,000	3,89,69,000

Estimate, 1936-37.		Increase + or Decrease − as compared with budget, 1936-37, Columns 9 and 13.	Budget Estimate, 1936-37.			1935-36.		
England.	Total.		India.	England.	Total.	India.	England.	Total.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	1,93,37,000	+44,72,200	1,48,64,800	...	1,48,64,800			
...	2,05,000	+1,000	2,04,000	...	2,04,000	1,86,774	...	1,86,774
...	75,000	....	75,000	...	75,000	91,043	...	91,043
...	78,000	+14,000	64,000	...	64,000	74,218	...	74,218
...	1,28,000	—2,000	1,30,000	...	1,30,000	1,43,983	...	1,43,983
...	1,46,000	+1,000	1,45,000	...	1,45,000	1,45,381	...	1,45,381
...	60,000	—4,000	64,000	...	64,000	53,505	...	53,505
...	79,000	+23,200	55,800	...	55,800	42,358	...	42,358
...	...	—300	300	...	300	543	...	543
...	28,000	—3,900	31,900	...	31,900	32,854	...	32,854
...	55,000	—30,000	85,000	...	85,000	7,303	...	7,303
...	18,000	+1,800	16,200	...	16,200	16,817	...	16,817
...	8,72,000	+800	8,71,200	...	8,71,200			
...	3,30,000	+73,000	2,57,000	...	2,57,000	4,09,537	..	4,09,537
...	1,00,000	—30,000	1,30,000	...	1,30,000	1,02,495	...	1,02,495
...	19,000	—6,000	25,000	...	25,000	26,667		26,667
...	41,000	+6,000	35,000	..	35,000	44,740	...	44,740
...	1,60,000	—30,000	1,90,000	...	1,90,000			
...	1,08,00,000	...	1,08,00,000	...	1,08,00,000	...	...	...
..	...	..	...	..	...	...	...	...
...	1,08,00,000	...	1,08,00,000	...	1,08,00,000			
...	74,70,000	+24,90,000	49,80,000	...	49,80,000	74,26,477	...	74,26,477
...	74,70,000	+24,90,000	49,80,000	..	49,80,000			
...	3,89,69,000	+70,06,000	3,19,63,000	...	3,19,63,000			

B.—Statement of the Revenue of the Government

Receipts. 1	Reference to detailed estimate. 2	Budget Estimate, 1937-38. India. 3	England. 4	Total. 5	Revised India. 6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from (Statement A)		3,62,50,000	...	3,62,50,000	3,89,69,000
Excess of revenue over expenditure met from Revenue—				15,49,000	
Debt, Deposits, etc., heads—					
Public Debt—Loans from the Central Government.	44	...	...	...	...
Unfunded Debt—					
State Provident Funds	44	10,00,000	...	10,00,000	...
Deposits bearing interest—					
Famine Relief Fund	44	...	...	...	75,000
Deposits not bearing interest—					
Appropriation for reduction or avoidance of debt.	44	7,69,000	...	7,69,000	26,91,000
Depreciation Reserve Fund—Government Presses.	44	4,000	...	4,000	4,000
Transfers from Famine Relief Fund ...	44	...	...	...	...
Deposits of Local Funds	44	77,82,000	...	77,82,000	...
Departmental and Judicial Deposits—					
Civil Deposits	45	99,22,000	...	99,22,000	27,000
Other Accounts—					
Subventions from Central Road Fund...	45	...	...	...	3,26,000
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.	45	32,000	...	32,000	7,000
Deposit Account of grants made by the Imperial Council of Agricultural Research.	45	26,000	...	26,000	21,000
Deposit Account of grants from the Central Government for the Development of the Handloom Industry.	45	12,000	...	12,000	8,000
Central Cotton Committee Research Fund	45	70,000	...	70,000	...
Advances	46	1,91,000	...	1,91,000	...
Suspense	46	3,41,000	...	3,41,000	...
Loans and Advances by Provincial Government.	46	6,80,000	...	6,80,000	5,18,000
Remittances	46	...	...	...	...
Total, Debt Heads ...		2,08,29,000	...	2,08,29,000	36,77,000
Total, Receipts ...		5,70,79,000	...	5,70,79,000	4,26,46,000
Opening balance ...				{ 1,11,89,000 8,00,000*	
Grand Total ...				6,90,68,000	

* Represents minimum balances to be kept with the Reserve Bank and in District Treasuries, *vide* paragraph 75 of the Blue Book.

Estimate, 1936-37.		Budget Estimate, 1936-37.			1935-36.		
England.	Total.	India.	England.	Total.	India.	England.	Total.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,89,69,000	3,19,63,000	...	3,19,63,000			
	28,57,000	2,00,000	...	2,00,000			
...	...	2,25,000	...	2,25,000			
...	...	...	...	...			
...	75,000	1,00,000	...	1,00,000			
...	26,91,000	2,92,000	...	2,92,000			
...	4,000	2,000	...	2,000			
...	...	...	...	...			
...	...	...	...	...			
...	27,000	26,000	...	26,000			
...	3,26,000	2,20,000	...	2,20,000			
...	7,000	...	...	...			
...	21,000	20,000	...	20,000			
...	8,000	5,000	...	5,000			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	5,18,000	5,93,000	...	5,93,000			
...	...	...	...	...			
...	36,77,000	14,83,000	..	14,83,000			
	4,26,46,000	3,34,46,000	..	3,34,46,000			
	1,25,61,000			89,10,000			
	5,52,07,000			4,23,56,000			

C.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed estimate.	Budget Estimate, 1937-38. India.	England.	Total.	Distribution of total into Charged.	Voted.
1	2	3	4	5	6	7
DIRECT DEMANDS ON THE REVENUE—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
7.—Land Revenue	47	17,57,000	...	17,57,000	*11,000*	17,46,000
8.—Provincial Excise	56	3,28,400	8,600	3,37,000	...	3,37,000
9.—Stamps	59	42,000	...	42,000	...	42,000
10.—Forest	61	3,42,500	17,500	3,60,000	*62,000*	2,98,000
11.—Registration	64	81,000	...	81,000	...	81,000
12.—Charges on account of Motor Vehicles Taxation Acts	66	14,000	...	14,000	...	14,000
13.—Other Taxes and Duties	67	6,000	...	6,000	...	6,000
Total ...		25,70,900	26,100	25,97,000	*73,000*	25,24,000
IRRIGATION REVENUE ACCOUNT—						
17.—Interest on Works for which capital accounts are kept—Irrigation Works ...	69	1,29,49,000	...	1,29,49,000	*1,29,49,000*	...
18.—Other Revenue Expenditure financed from ordinary Revenues:—						
A.—Irrigation Works (P. W.) ...	69	5,57,000	3,000	5,60,000	*22,000*	5,38,000
B.—Navigation, Embankment and Drainage Works (P. W.)		...	...	...	...	...
A.—Irrigation Works (Civil) ...		...	...	...	...	...
18 (1).—Other Revenue Expenditure financed from Famine Relief Fund ..	70	...	...	...	...	...
Total ...		1,35,06,000	3,000	1,35,09,000	*1,29,71,000*	5,38,000
IRRIGATION CAPITAL ACCOUNT (CHARGED TO REVENUE)—						
19.—Construction of Irrigation Works—						
A.—Financed from Famine Relief Fund ...	70	...	...	...	...	...
B.—Financed from Ordinary Revenues ...	70	...	...	...	...	...
Total ...		...	...	...	...	...
DEBT SERVICES—						
22.—Interest on Debt and other obligations ...	71	—2,33,000	...	—2,33,000	*—2,33,000*	...
23.—Appropriation for Reduction or Avoidance of Debt	72	7,69,000	...	7,69,000	*7,69,000*	...
Total ...		5,36,000	...	5,36,000	*5,36,000*	...
CIVIL ADMINISTRATION—						
25.—General Administration	73	22,84,200	54,800	23,39,000	*7,89,000*	15,50,000
27.—Administration of Justice	93	12,01,300	41,700	12,43,000	*3,68,000*	8,75,000
28.—Jails and Convict Settlements ...	102	6,55,700	17,300	6,73,000	*11,000*	6,62,000
Carried over ...		41,41,200	1,13,800	42,55,000	*11,68,000*	30,87,000
		1,66,12,900	29,100	1,66,42,000	*1,35,80,000*	30,62,000

Increase + or decrease — as compared with the revised estimate, 1936-37, columns 11 and 5.	Revised Estimate, 1936-37.					
	India.	England.	Total.	Distribution of total into		Increase + or decrease — as compared with the Budget estimate, 1936-37, columns 19 and 11.
				Charged	Voted.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
+ 10,000	17,47,000	......	17,47,000	*11,000*	17,36,000	+ 44,000
—1,000	3,35,000	3,000	3,38,000	......	3,38,000	+ 30,100
+ 1,000	41,000	......	41,000	......	41,000	—2,000
+ 10,100	3,43,000	6,900	3,49,900	*55,900*	2,94,000	—8,500
+ 1,000	80,000	......	80,000	......	80,000	......
+ 1,900	12,100	......	12,100	......	12,100	......
+ 2,000	4,000	......	4,000	......	4,000	—1,500
+ 25,000	25,62,100	9,900	25,72,000	*66,900*	25,05,100	+ 62,100
—4,64,000	1,34,13,000	......	1,34,13,000	*1,34,13,000*	......	+ 35,95,000
—41,000	6,01,000	......	6,01,000	*23,000*	5,78,000	—9,94,000
......	......	......	......	......	......	......
—2,000	2,000	......	2,000	......	2,000	+ 2,000
......	......	......	......	......	......	......
—5,07,000	1,40,16,000	......	1,40,16,000	*1,34,36,000*	5,80,000	+ 26,03,000
......	......	......	......	......	......	......
......	......	......	......	......	......	......
......	......	......	......	......	......	......
—7,08,000	4,75,000	......	4,75,000	*4,75,000*	......	+ 2,47,000
—19,22,000	26,91,000	......	26,91,000	*26,91,000*	......	+ 23,99,000
—26,30,000	31,66,000	......	31,66,000	*31,66,000*	......	+ 26,46,000
+ 500	22,92,000	46,500	23,38,500	*6,34,600*	17,03,900	—1,00,900
+ 41,000	12,02,000	......	12,02,000	*91,000*	11,11,000	+ 16,000
+ 35,400	6,37,000	600	6,37,600	*8,600*	6,29,000	—400
+ 76,900	41,31,000	47,100	41,78,100	*7,34,200*	34,43,900	—85,300
—31,12,000	1,97,44,100	9,900	1,97,54,000	*1,66,68,900*	30,85,100	+ 53,11,100

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
15	16	17	18	19
Direct Demands on the Revenue—	Page.	Rs.	Rs	Rs.
7.—Land Revenue	47	17,03,000	......	17,03,000
8.—Provincial Excise...	56	3,05,000	2,900	3,07,900
9.—Stamps	59	43,000	......	43,000
10.—Forest	61	3,43,000	15,400	3,58,400
11.—Registration	64	80,000	......	80,000
12.—Charges on account of Motor Vehicles Taxation Acts	66	12,100	......	12,100
13.—Other Taxes and Duties	67	5,500	......	5,500
Total ...		24,91,600	18,300	25,09,900
Irrigation Revenue Account—				
17.—Interest on Works for which capital accounts are kept—Irrigation Works ...	69	98,18,000	......	98,18,000
18.—Other Revenue expenditure financed from ordinary Revenues—				
A.—Irrigation Works (P.W.) ...	69	15,95,000	......	15,95,000
B.—Navigation, Embankment and Drainage Works (P.W.)	..	......	......	......
A.—Irrigation Works (Civil) ...	...	......	......	......
18 (1)—Other Revenue Expenditure financed from Famine Relief Fund	70	......	......	......
Total ...		1,14,13,000	......	1,14,13,000
Irrigation Capital Account (charged to Revenue)—				
19.—Construction of Irrigation Works—				
A.—Financed from Famine Relief Fund ...	70	......	......	......
B.—Financed from ordinary Revenues ...	70	......	......	......
Total ...		......	......	......
Debt Services—				
22.—Interest on Debt and Other Obligations ..	71	2,28,000	......	2,28,000
23.—Appropriation for Reduction or Avoidance of Debt...	72	2,92,000	......	2,92,000
Total ...		5,20,000	......	5,20,000
Civil Administration—				
25.—General Administration	73	23,72,000	67,400	24,39,400
27.—Administration of Justice	93	11,81,000	5,000	11,86,000
28.—Jails and Convict Settlements ...	102	6,37,000	1,000	6,38,000
Carried over ...		41,90,000	73,400	42,63,400
		1,44,24,600	18,300	1,44,42,900

1936-37.		1935-36.				
Distribution of total into					Distribution of total into	
Charged.	Voted.	India.	England.	Total.	Charged.	Voted.
20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,000	16,92,000	12,90,204	......	12,90,204	*10,781*	12,79,423
.....	3,07,900	3,27,731	.....	3,27,731	......	3,27,731
......	43,000	39,477	......	39,477	......	39,477
70,400	2,88,000	3,27,171	......	3,27,171	*44,901*	2,82,270
.....	80,000	79,062	......	79,062	......	79,062
......	12,100	11,451	......	11,451	....	11,451
.....	5,500	4,055	......	4,055	......	4,055
81,400	24,28,500		......			
98,18,000	.....					
63,000	15,27,000	12,10,457	...	12,10,457	*38,356*	11,72,101
.....	......	......	......	......	......	......
......	......	13,487	......	13,487	*510*	12,977
......	......	......	......	......	......	......
98,86,000	15,27,000		......			
......	......	......	......	......	......	......
......	......	......	......	......	......	......
......	......	......	......	......		
2,28,000	.....					
2,92,000	.....					
5,20,000	......					
6,93,200	17,46,200	19,62,541	......	19,62,541	*2,69,160*	16,93,381
94,000	10,92,000	11,00,685	......	11,00,685	*73,257*	10,27,428
12,000	6,26,000	5,33,211	......	5,33,211	*451*	5,32,760
7,99,200	34,64,200					
1,04,87,400	39,55,500					

C.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1937-38. India.	England.	Total.	Distribution of total into Charged.	Voted.
1	2	3	4	5	6	7
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,66,12,900	29,100	1,66,42,000	*1,35,80,000*	30,62,000
		41,41,200	1,13,800	42,55,000	*11,68,000*	30,87,000
CIVIL ADMINISTRATION—*contd.*						
29.—Police	112	39,80,000	30,000	40,10,000	*2,82,000*	37,28,000
30.—Ports and Pilotage ...	123	2,000	...	2,000	*1,000*	1,000
37.—Education	124	30,05,000	...	30,05,000	...	30,05,000
38.—Medical	135	7,70,700	10,300	7,81,000	*87,000*	6,94,000
39.—Public Health	144	2,49,600	1,400	2,51,000	*15,000*	2,36,000
40.—Agriculture	153	8,27,300	12,700	8,40,000	...	8,40,000
41.—Veterinary	163	1,10,200	4,800	1,15,000	*26,000*	89,000
42.—Co-operative credit	166	1,18,000	...	1,18,000	...	1,18,000
43.—Industries	168	1,46,000	...	1,46,000	...	1,46,000
47.—Miscellaneous Departments	172	54,000	...	54,000	*1,000*	53,000
Total ...		1,34,04,000	1,73,000	1,35,77,000	*15,80,000*	1,19,97,000
CIVIL WORKS—						
50.—Civil Works	176	21,89,600	10,400	22,00,000	*91,000*	21,09,000
Total ...		21,89,600	10,400	22,00,000	*91,000*	21,09,000
Carried over ...		3,22,06,500	2,12,500	3,24,19,000	*1,52,51,000*	1,71,68,000

Increase + or decrease − as compared with the Revised estimate, 1936-37, columns 11 and 5.	Revised Estimate, 1936-37.					Increase + or decrease − as compared with the Budget estimate, 1936-37, columns 19 and 11.
	India.	England.	Total.	Distribution of total into		
				Charged.	Voted.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
−31,12,000	1,97,44,100	9,900	1,97,54,000	*1,66,68,900*	30,85,100	+53,11,100
+ 76,900	41,31,000	47,100	41,78,100	*7,34,200*	34,43,900	−85,300
+50,100	39,33,000	26,900	39,59,900	*2,43,900*	37,16,000	−50,500
...	2,000	...	2,000	*1,000*	1,000	...
+2,46,000	27,59,000	...	27,59,000	...	27,59,000	+73,000
+50,800	7,20,000	10,200	7,30,200	*84,200*	6,46,000	+23,800
+31,400	2,19,000	600	2,19,600	*12,600*	2,07,000	−10,200
+2,34,000	5,99,000	7,000	6,06,000	*36,000*	5,70,000	−2,89,500
+24,200	86,000	4,800	90,800	*22,800*	68,000	−2,200
+12,000	1,06,000	...	1,06,000	...	1,06,000	−20,000
+82,000	64,000	...	64,000	...	64,000	−30,000
+19,100	34,900	...	34,900	*1,000*	33,900	+1,000
+8,26,500	1,26,53,900	96,600	1,27,50,500	*11,35,700*	1,16,14,800	−3,89,900
+9,64,800	11,75,000	60,200	12,35,200	*58,200*	11,77,000	−1,37,800
+9,64,800	11,75,000	60,200	12,35,200	*58,200*	11,77,000	−1,37,800
−13,20,700	3,35,73,000	1,66,700	3,37,39,700	*1,78,62,800*	1,58,76,900	+47,83,400

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, India.	Budget Estimate, England.	Budget Estimate, Total.
15	16	17	18	19
	Page.	Rs.	Rs.	Rs.
Brought forward ...		1,44,24,600	18,300	1,44,42,900
		41,90,000	73,400	42,63,400
Civil Administration—*contd.*				
29.—Police	112	39,74,000	36,400	40,10,400
30.—Ports and Pilotage	123	2,000	...	2,000
37.—Education	124	25,86,000	...	26,86,000
38.—Medical	135	6,93,000	13,400	7,06,400
39.—Public Health	144	2,24,000	5,800	2,29,800
40.—Agriculture	153	8,78,100	17,400	8,95,500
41.—Veterinary	163	85,900	7,100	93,000
42.—Co-operative Credit	166	1,26,000	...	1,26,000
43.—Industries	168	94,000	...	94,000
47.—Miscellaneous Departments	172	33,900	...	33,900
Total ...		1,29,86,900	1,53,500	1,31,40,400
Civil Works—				
50.—Civil Works	176	12,46,000	1,27,000	13,73,000
Total ...		12,46,000	1,27,000	13,73,000
Carried over ...		2,86,57,500	2,98,800	2,89,56,300

1936-37. Distribution of total into Charged.	1936-37. Distribution of total into Voted.	1935-36. India.	1935-36. England.	1935-36. Total.	1935-36. Distribution of total into Charged.	1935-36. Distribution of total into Voted.
20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,04,87,400	39,55,500					
7,99,200	34,64,200					
2,74,900	37,35,500	37,25,397	......	37,25,397	1,67,422	35,57,975
1,000	1,000	1,450	......	1,450	1,220	230
......	26,86,000	27,04,097	......	27,04,097	......	27,04,097
73,500	6,32,900	6,51,909	......	6,51,909	41,503	6,10,406
18,800	2,11,000	1,85,253	......	1,85,253	......	1,85,253
46,600	8,48,900	3,85,963	......	3,85,963	35,349	3,50,614
25,400	67,600	79,767	......	79,767	17,759	62,008
7,100	1,18,900	94,816	......	94,816	......	94,816
......	94,000	47,497	......	47,497	......	47,497
2,000	31,900	14,558	......	14,558	459	14,099
12,48,500	1,18,91,900					
84,000	12,89,000	10,95,141	3,815	10,98,956	35,633	10,63,323
84,000	12,89,000	10,95,141	3,815	10,98,956	35,633	10,63,323
1,18,19,900	1,71,36,400					

C.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1937-38. India.	England.	Total.	Distribution of total into Charged.	Voted.
1	2	3	4	5	6	7
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		3,22,06,500	2,12,500	3,24,19,000	1,52,51,000	1,71,68,000
MISCELLANEOUS—						
54-A.—Famine Relief	177	20,000	...	20,000	...	20,000
54-B.—Transfers to Famine Relief Fund ...	177	...	...	...	...	...
55.—Superannuation Allowances and Pensions	178	15,79,000	13,000	15,92,000	6,47,000	9,45,000
55-A.—Commutation of Pensions financed from Ordinary Revenue	180	43,000	...	43,000	9,000	34,000
56.—Stationery and Printing... ...	181	2,58,000	10,000	2,68,000	...	2,68,000
57.—Miscellaneous	185	3,58,900	100	3,59,000	...	3,59,000
Total ...		22,58,900	23,100	22,82,000	6,56,000	16,26,000
Contributions and Miscellaneous adjustments between the Central and Provincial Governments						
62.—Miscellaneous adjustments between the Central and Provincial Governments ...		...	...	..	...	...
Total ...		...	..	...	...	...
EXTRAORDINARY ITEMS—						
63.—Extraordinary charges	188	...	...	...	...	...
For rounding	...	...	...	...	...	...
TOTAL EXPENDITURE MET FROM REVENUE ...		3,44,65,400	2,35,600	3,47,01,000	1,59,07,000	1,87,94,000

Increase + or decrease—as compared with the Revised Estimate, 1936-37. columns 11 and 5.	Revised Estimate, 1936-37.					Increase + or decrease—as compared with the Budget Estimate, 1936-37. columns 19 and 11.
	India.	England.	Total.	Distribution of total into		
				Charged.	Voted.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
−13,20,700	3,35,73,000	1,66,700	3,37,39,700	*1,78,62,800*	1,58,76,900	+47,83,400
+20,000	...	...	...	...	...	...
−53,000	53,000	...	53,000	*53,000*	...	−22,000
+1,19,000	14,73,000	...	14,73,000	*2,67,000*	12,06,000	−1,20,000
−18,000	61,000	...	61,000	*12,000*	49,000	+6,000
−78,000	3,36,000	10,000	3,46,000	...	3,46,000	+1,00,000
−80,100	4,39,000	100	4,39,100	...	4,39,100	−3,98,500
−90,100	23,62,000	10,100	23,72,100	*3,32,000*	20,40,100	−4,35,100
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
−200	...	+200	+200	*+200*	...	+700
−14,11,000	3,59,35,000	1,77,000	3,61,12,000	*1,81,95,000*	1,79,17,000	+43,49,000

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
15	16	17	18	19
	Page.	Rs.	Rs.	Rs.
Brought forward ...		2,86,57,500	2,98,800	2,89,56,300
Miscellaneous—				
54-A.—Famine Relief	177	......	......	......
54-B.—Transfers to Famine Relief Fund ...	177	75,000	......	75,000
55.—Superannuation Allowances and Pensions...	178	12,21,000	3,72,600	15,93,600
55-A.—Commutation of Pensions financed from Ordinary Revenue	180	55,000	......	55,000
56.—Stationery and Printing	181	2,36,000	10,000	2,46,000
57.—Miscellaneous	185	8,37,500	100	8,37,600
Total ...		24,24,500	3,82,700	28,07,200
Contribution and miscellaneous adjustments between the Central and Provincial Governments—				
62.—Miscellaneous adjustments between the Central and Provincial Governments ...		......	......	......
Total ...		......	......	......
Extraordinary items—				
63.—Extraordinary charges	188	......	......	......
For rounding		......	—500	—500
Total Expenditure met from Revenue ...		3,10,82,000	6,81,000	3,17,63,000

1936-37. Distribution of total into Charged.	1936-37. Distribution of total into Voted.	1935-36. India.	1935-36. England.	1935-36. Total.	1935-36. Distribution of total into Charged.	1935-36. Distribution of total into Voted.
20	21	22	23	24	25	26
Rs.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.
1,18,19,900	1,71,36,400					
......	......	......	......	......	......	......
75,000	......	......	......	......	......	......
3,18,800	12,74,800	......	......	......	......	......
11,000	44,000	53,560	......	53,560	*10,088*	43,472
......	2,46,000	......	......	......	......	......
......	8,37,600	4,84,105	......	4,84,105	......	4,84,105
4,04,800	24,02,400					
......	......	......	......	......	......	......
......	......					
......	......	—1,114	......	—1,114	*—2,078*	964
—700	+ 200	......	......	......	......	......
1,22,24,000	1,95,39,000					

D.– Statement of Disbursement of the Government of

Disbursements.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
1	2	3	4	5
	Page	Rs.	Rs.	Rs.
Expenditure from (Statement C)—		3,44,65,400	2,35,600	3,47,01,000
Excess of expenditure over revenue				
Capital Account not charged to Revenue—				
65. Capital outlay on Forests		...	...	...
68. Construction of Irrigation Works	189	25,80,000	54,000	26,34,000
81 Civil Works not charged to Revenue (P. W.) ...	190	1,14,000	1,000	1,15,000
82. Other Provincial Works not charged to Revenue ...	191	−2,43,000	...	−2,43,000
83. Payments of commuted value of pensions ...	191	1,66,000	...	1,66,000
85. Payments to Retrenched Personnel	191	−9,000	...	−9,000
Total, Capital Account not charged to Revenue ...		26,08,000	55,000	26,63,000
Debt, Deposits, etc, Heads—				
Public Debt—Loans from the Central Government ...	192	10,94,000	...	10,94,000
Unfunded Debt—				
State Provident Funds		3,60,000	...	3,60,000
Deposits bearing interest—				
Famine Relief Fund		...	...	
Deposits not bearing interest—				
Appropriation for reduction or avoidance of debt ...	193	...	...	...
Depreciation Reserve Fund—Government Presses ..		1,000		1,000
Transfers from Famine Relief Fund		...	...	...
Deposits of Local Funds		84,25,000	...	84,25,000
Departmental and Judicial Deposits—				
Civil Deposits		93,95,000	...	93,95,000
Other Accounts—				
Subventions from Central Road Fund	194	6,64,000	...	6,64,000
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.		89,000	...	89,000
Deposit Account of grants made by the Imperial Council of Agricultural Research.		26,000	...	26,000
Deposit Account of grants from the Central Government for the Development of the Handloom Industry.		17,000	...	17,000
Central Cotton Committee Research Fund ..		70,000	...	70,000
Advances	195	2,05,000	...	2,05,000
Suspense		3,42,000	...	3,42,000
Loans and Advances by Provincial Government ...	196	93,000	...	93,000
Remittances		...	...	...
Total, Debt etc. Heads ...		2,07,81,000	...	2,07,81,000
Total, Disbursements ..		5,78,54,400	2,90,600	5,81,45,000
Closing Balance ...				1,09,23,000*
GRAND TOTAL ...				6,90,68,000

* Includes Rs. 12,00,000 ... Balance of Famine Relief Fund.
Do. Rs. 15,00,000 ... Balance from the special building grant given by the Government of India.
Do. Rs. 8,00,000 ... Minimum balances with the Reserve Bank and in the District Treasuries.

1937-38.		Revised Estimate, 1936-37.				
Distribution of total into		India	England.	Total.	Distribution of total into.	
Charged.	Voted.				Charged.	Voted.
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,59,07,000	1,87,94,000	3,59,35,000	1,77,000	3,61,12,000	*1,81,95,000*	1,79,17,000
...	...	...	...	...	...	...
1,83,000	24,51,000	40,59,200	41,800	41,01,000	*2,38,200*	38,62,800
5,000	1,10,000	1,70,000	...	1,70,000	*7,000*	1,63,000
...	−2,43,000	−3,50,000	..	−3,50,000	...	−3,50,000
6,000	1,60,000	1,14,000	...	1,14,000	3,000	1,11,000
...	−9,000	−8,000	...	−8,000	...	−8,000
1,94,000	24,69,000	39,85,200	41,800	40,27,000	*2,48,200*	37,78,800
10,94,000	...	35,50,000	...	35,50,000	*35,50,000*	...
3,60,000	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
1,000	...	4,000	...	4,000	*4,000*	...
...	...	...	...	...	...	...
84,25,000	...	...	...	...	...	...
93,95,000	...	27,000	...	27,000	*27,000*	...
6,64,000	...	2,01,000	...	2,01,000	*2,01,000*	...
89,000	..	55,000	...	55,000	*55,000*	...
26,000	...	21,000	...	21,000	*21,000*	...
17,000	...	..	...	...	...	...
70,000	...	...	...	...	...	...
1,15,000	90,000	...	...	...	...	...
3,42,000	...	...	...	...	...	...
...	93,000	21,000	...	21,000	..	21,000
.	...	...	...	...	...	...
2,05,98,000	1,83,000	38,79,000	...	38,79,000	*38,58,000*	21,000
3,66,99,000	2,14,46,000	4,37,99,200	2,18,800	4,40,18,000	*2,23,01,200*	2,17,16,800
				1,11,89,000*		
				5,52,07,000		

* Includes balance of Famine Relief Fund ... Rs. *12,00,000*

D.—Statement of Disbursement of the Government of

Disbursements.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
13	14	15	16	17
	Page	Rs.	Rs.	Rs.
Expenditure from (Statement C)—		3,10,82,000	6,81,000	3,17,63,000
Excess of expenditure over revenue—				...
Capital Account not charged to Revenue—				
65. Capital outlay on Forests	...	...	...	...
68. Construction of Irrigation Works	189	79,17,000	54,000	79,71,000
81. Civil Works not charged to Revenue (P. W.) ...	190	1,70,000	...	1,70,000
82. Other Provincial Works not charged to Revenue ...	191	—2,02,000	...	−2,02,000
83. Payment of commuted value of pensions ...	191	1,85,000	...	1,85,000
85. Payments to Retrenched Personnel	191	— 9,000	...	−9,000
Total, Capital Account not charged to Revenue ...		80,61,000	54,000	81,15,000
Dept, Deposits, etc., Heads—				
Public Debt—Loans from the Central Government ...	192	3,01,000	...	3,01,000
Unfunded Debt—				
State Provident Funds		...	...	...
Deposits bearing interest—		...	...	...
Famine Relief Fund		...	...	...
Deposits not bearing interest—				
Appropriation for reduction or avoidance of debt ...	193	...	...	...
Depreciation Reserve Fund—Government Presses ...		4,000	...	4,000
Transfers from Famine Relief Fund		...	...	...
Deposits of Local Funds		...	...	...
Departmental and Judicial Deposits—				
Civil Deposits		26,000	...	26,000
Other Accounts—				
Subventions from Central Road Fund	194	1,24,000	...	1,24,000
Deposit Account of grants from the Central Government for Economic Development and improvement of rural areas.		59,000	...	59,000
Deposit Account of grants made by the Imperial Council of Agricultural Research.		20,000	...	20,000
Deposit Account of grants from the Central Government for the Development of Handloom Industry.		5,000	...	5,000
Central Cotton Committee Research Fund ...		...	...	...
Advances	195	...	...	...
Suspense		...	...	...
Loans and Advances by Provincial Government ...	196	82,000	...	82,000
Remittances		...	...	...
Total, Debt etc, Heads ...		6,21,000		6,21,000
Total, Disbursements ...		3,97,64,000	7,35,000	4,04,99,000
Closing Balance ...				* 18,57,000
GRAND TOTAL ...				4,23,56,000

* Includes balance of Famine Relief Fund ... Rs. 12,25,000

1936-37.		1935-36.				
Distribution of total into		India.	England.	Total.	Distribution of total into	
Charged.	Voted.				Charged.	Voted.
18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,22,24,000	1,95,39,000					
...	...	...	...	...	...	...
48,18,000	31,53,000	61,69,744	48,570	62,18,314	28,44,891	33,73,423
4,000	1,66,000	1,94,581	...	1,94,581	6,934	1,87,647
...	− 2,02,000	− 1,85,232	...	− 1,85,232	...	− 1,85,232
4,000	1,81,000	1,88,763	...	1,88,763	5,004	1,83,759
...	− 9,000	1,021	...	1,021	...	1,021
48,26,000	32,89,000					
3,01,000	...					
...	...					
...	...					
...	...					
...	...					
4,000	...					
...	...					
...	...					
26,000	...					
1,24,000	...					
59,000	...					
20,000	...					
5,000	...					
...	...					
...	...					
...	...					
...	82,000					
...	...					
5,39,000	82,000					
1,75,89,000	2,29,10,000					

CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1937-38

	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF RECEIPTS DUE TO THE PROVINCIAL GOVERNMENT ...		......	......	......	......
V.—SALT.					
SHARE OF RECEIPTS DUE TO THE PROVINCIAL GOVERNMENT ..		......	......	......	......
VII.—LAND REVENUE.					
ORDINARY REVENUE	VII-A	1,53,08,000	1,85,00,000	1,52,00,000	1,50,69,967
RECOVERIES OF OVERPAYMENTS		6,000	1,000	4,000	1,628
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX		25,000	20,000	24,000	...
MISCELLANEOUS	VII-C	40,000	40,000	40,000	45,847
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES...	VII-D	10,000	43,000	8,000	8,683
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		21,000	40,000	25,000	38,390
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 32), etc. for which capital accounts are kept ... ... *Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 32), etc., for which no capital accounts are kept		−1,18,52,000	−1,44,68,000	−1,19,69,000	−1,18,15,201
TOTAL, LAND REVENUE ...		35,58,000	41,76,000	33,32,000	33,49,314
Deduct—REFUNDS		−2,53,000	−2,25,000	−2,00,000	−2,04,013
TOTAL ...		33,05,000	39,51,000	31,32,000	31,45,301

VII.—LAND REVENUE.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VII-A.				
LAND REVENUE.				
Ordinary Revenue.				
Fixed Collections—				
Ordinary fixed revenue	10,36,000	12,20,000	11,20,000	9,99,613
Revenue from Canals	1,37,44,000	1,67,80,000	1,36,00,000	1,34,74,414
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	5,28,000	5,00,000	4,80,000	5,95,940
TOTAL ...	1,53,08,000	1,85,00,000	1,52,00,000	1,50,69,967

DETAILED ACCOUNT No. VII-C. LAND REVENUE. Miscellaneous.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Recoveries of law charges in England on account of appeals to His Majesty's Privy Council	...		...	...
Other items	40,000		40,000	45,847
TOTAL ...	40,000	40,000	40,000	45,847

DETAILED ACCOUNT No. VII-D. LAND REVENUE. Recoveries on account of Survey and Settlement charges.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Recoveries on account of Pot Hissa Survey operations	...		...	......
Recoveries on account of City Survey operations	4,000		......	3,582
Recoveries on account of cost of boundary marks recoverable from land holders	6,000		8,000	5,101
TOTAL ..	10,000	43,000	8,000	8,683

VIII.—PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	14,55,000	14,54,000	14,25,000	14,53,576
Country fermented liquor	VIII-B	32,000	33,000	32,000	58,075
Malt liquors	VIIC	13,000	12,000	12,700	12,539
Wines and spirits (Foreign liquor other than beer, medicated wines and commercial spirits) ..	VIII-D	4,50,000	4,50,000	4,40,400	4,86,712
Receipts from commercial spirits including denatured spirits and medicated wines		19,000	29,000	16,500	20,093
Opium	VIII-F	4,36,000	4,52,000	4,30,300	4,60,645
Hemp and other drugs	VIII-G	6,50,000	6,50,000	6,27,800	6,70,186
Fines, confiscations and miscellaneous	VIII-H	1,61,000	1,71,000	1,56,500	1,81,659
Recoveries of overpayments		...	...	...	258
Collection of payments for services rendered ...		1,000	1,000	1,800	1
Duty on medicinal and toilet preparations containing alcohol, opium, etc.		...		...	...
TOTAL ...		32,17,000	32,52,000	31,43,000	33,43,744
Deduct—Refunds		—1,07,000	—1,10,000	—1,10,000	—1,09,012
TOTAL ...		31,10,000	31,42,000	30,33,000	32,34,732

DETAILED ACCOUNT No. VIII-A.
PROVINCIAL EXCISE.
Country Spirits.

DETAILS.				
Still-head duty	10,30,000	10,13,000	10,00,000	10,40,856
Licence fees (*a*)	4,25,000	4,41,000	4,25,000	4,12,720
TOTAL ...	14,55,000	14,54,000	14,25,000	14,53,576

DETAILED ACCOUNT No. VIII-B.
PROVINCIAL EXCISE.
Country Fermented Liquor.

DETAILS.				
Tree-tax receipts	...	...	...	9,512
Licence fees (*a*)	32,000	33,000	32,000	48,563
TOTAL ...	32,000	33,000	32,000	58,075

DETAILED ACCOUNT No. VIII-C.
PROVINCIAL EXCISE.
Malt Liquors.

DETAILS.				
Duty on beer manufactured in India	1,000	1,200	900	872
Licence fees for sale of beer manufactured in India or elsewhere ...	12,000	10,800	11,800	11,667
TOTAL ...	13,000	12,000	12,700	12,539

(*a*) Include vend fees also.

VIII—PROVINCIAL EXCISE.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VIII-D.				
PROVINCIAL EXCISE.				
Wines and Spirits (Foreign liquors other than beer, medicated wines and Commercial Spirits).				
DETAILS.				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor	1,000	1,100	2,400	166
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	2,46,000	2,49,900	2,39,000	2,78,230
Excise pass fee on Foreign Liquor	2,03,000	1,99,000	1,99,000	2,08,316
TOTAL ...	4,50,000	4,50,000	4,40,400	4,86,712
DETAILED ACCOUNT No. VIII-F.				
PROVINCIAL EXCISE.				
Opium.				
DETAILS.				
Cost price of Excise Opium	98,000	1,06,000	91,300	1,46,429
Gain on sale of Excise Opium	1,73,000	1,93,000	1,72,700	1,51,573
Licence fees (*a*)	1,65,000	1,53,000	1,66,300	1,62,643
TOTAL ...	4,36,000	4,52,000	4,30,300	4,60,645
DETAILED ACCOUNT No. VIII-G.				
PROVINCIAL EXCISE.				
Hemp and other Drugs.				
DETAILS.				
Duty on Ganja	6,000	6,300	4,000	6,102
Duty on Bhang	1,00,000	1,04,700	1,00,000	1,00,206
Duty on Charas	2,23,000	2,33,000	2,12,200	2,30,747
Licence fees (including warehouse dues) (*a*)	3,21,000	3,06,000	3,11,600	3,33,131
TOTAL ...	6,50,000	6,50,000	6,27,800	6,70,186
DETAILED ACCOUNT No. VIII-H.				
PROVINCIAL EXCISE.				
Fines, Confiscations and Miscellaneous				
DETAILS.				
Fines and forfeitures	1,500	2,300	1,500	5,279
Miscellaneous	9,000	10,000	10,000	9,031
Gain on liquor (contract supply area)	1,50,500	1,58,700	1,45,000	1,67,349
TOTAL ...	1,61,000	1,71,000	1,56,500	1,81,659

(*a*) Include vend fees also.

IX—STAMPS	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial—					
SALE OF STAMPS	IX-A	10,15,500	10,15,500	9,80,500	10,00,882
DUTY ON IMPRESSING DOCUMENTS	IX-B	5,000	5,000	4,000	5,274
FINES AND PENALTIES		5 000	5,000	5,000	4,327
MISCELLANEOUS	IX.C	500	500	500	261
TOTAL A—NON-JUDICIAL STAMPS ...		10,26,000	10,26,000	9,90,000	10,10,744
Deduct—REFUNDS ...		−12,000	−12,000	— 12,000	−10,570
TOTAL ..		10,14,000	10,14,000	9,78,000	10,00,174
B.—Judicial—					
SALE OF STAMPS		8,40,000	8,40,000	7,99,800	7,74,519
FINES AND PENALTIES		...	...	...	...
MISCELLANEOUS	IX-D	...	...	200	277
TOTAL B.—JUDICIAL STAMPS ...		8,40,000	8,40,000	8,00,000	7,74,796
Deduct—REFUNDS ...		−4,000	−4,000	— 2,000	−1,642
TOTAL ...		8,36,000	8,36,000	7,98,000	7,73,154
GRAND TOTAL ...		18,50,000	18,50,000	17,76,000	17,73,328

DETAILED ACCOUNT No. IX-A.

STAMPS (Non-Judicial).

Sale of Stamps.

SALE OF GENERAL (NON-JUDICIAL) STAMPS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Impressed Stamps—				
Impressed Stamp Papers	4,30,000	4,30,000	3,77,000	
Bills of Lading	40,000	40,000	38,000	
Hundi Stamped Papers	26,000	26,000	23,000	
Special Impressed (Adhesive) Labels—				
Hundis or Bills of Exchange denoted with Special Adhesive Stamps ...	51,000	51,000	37,000	
Insurance Policies	...	...	...	
Advocates, Vakils and Attorneys (High Court)	26,000	26,000	21,000	
Unstamped Documents	2,59,000	2,59,000	2,08,000	
Insurance Stamps	27,000	27,000	1,26,000	
Foreign Bill Stamps—				
Foreign Bill	45,000	45,000	46,000	
Notarial	1,000	1,000	800	
Share Transfer Stamps	7,500	7,500	6,000	
Agreement Stamps	500	500	600	
Brokers' Notes Stamps	500	500	600	
Other Non-Judicial Revenue Stamps	1,02,000	1,02,000	96,500	
TOTAL ...	10,15,500	10,15,500	9,80,500	10,00,882

DETAILED ACCOUNT No. IX-B.

STAMPS (Non-Judicial).

Duty on Impressing Documents.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Duty on embossing receipts and other Stamps	1,300	1,300	1,200	
Duty on embossing two-anna Stamps on forms of agreements and contracts	100	100	...	
Duty on documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	100	100	100	
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899	3,500	3,500	2,700	
Other Items	...	...	...	
TOTAL ...	5,000	5,000	4,000	5,274

DETAILED ACCOUNT No. IX-C.

STAMPS (Non-Judicial).

Miscellaneous.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Composition of Stamp Duty	...	...	...	
Adjudication Fees	100	100	100	
Other Items	400	400	400	
TOTAL ...	500	500	500	261

DETAILED ACCOUNT No. IX-D.

STAMPS (Judicial).

Miscellaneous.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Composition of Stamp Duty	...	...	...	
Adjudication Fees	...	...	...	
Other Items	...	...	200	
TOTAL ...	...	...	200	277

X.—FOREST.	Detailed Account, No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	X-A	11,300	11,000	9,600	6,724
II.—Timber and other produce removed from the forests by consumers or purchasers ...	X-B	5,50,000	5,99,000	5,41,400	5,93,365
III.—Drift and waif wood and confiscated forest produce		900	1,000	400	1,618
V.—Miscellaneous	X-C	77,500	57,000	74,600	83,949
For Rounding ...		-500	..	...	..
TOTAL ...		6,39,200	6,68,000	6,26,000	6,85,656
Deduct—Refunds ...		− 2,200	− 2,000	− 2,000	− 5,719
TOTAL ...		6,37,000	6,66,000	6,24,000	6,79,937

DETAILED ACCOUNT No. X-A.

FOREST.

Timber, etc., removed from the Forests by Government Agency.

(*a*) Timber	3,100		2,300	
(*b*) Firewood and charcoal	7,540		6,600	
(*d*) Grass and other minor produce	660		700	
TOTAL ...	11,300	11,000	9,600	6,724

DETAILED ACCOUNT No. X-B.

FOREST.

Timber, etc., removed from the Forests by Consumers or Purchasers.

(*a*) Timber	84,000		90,000	
(*b*) Firewood and charcoal	3,85,000		3,80,400	
(*c*) Grazing and fodder grass	65,000		56,000	
(*d*) Other minor produce	16,000		15,000	
TOTAL ...	5,50,000	5,99,000	5,41,400	5,93,365

DETAILED ACCOUNT No. X-C.

FOREST.

Miscellaneous.

(*a*) Fines and Forfeitures	3,300		2,600	
(*b*) Refunds	170		200	
(*c*) Other sources	74,030		71,800	
(*d*) Recovery of Establishment charges	...		...	
TOTAL ...	[illegible]	[illegible]	[illegible]	83,949

XI—REGISTRATION.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		1,96,000	1,96,000	1,88,000	1,90,153
FEES FOR COPIES OF REGISTERED DOCUMENTS		2,000	2,000	2,000	2,544
MISCELLANEOUS	XI-A	3,000	3,000	3,000	2,008
TOTAL ...		2,01,000	2,01,000	1,93,000	1,94,705
Deduct—REFUNDS ...		—1,000	—1,000	—1,000	—1,084
TOTAL ...		2,00,000	2,00,000	1,92,000	1,93,621

DETAILED ACCOUNT No. XI-A.

REGISTRATION.

Miscellaneous.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Fines and Penalties	2,500		2,500	1,152
Fees for authentication of Powers of Attorney	400		400	427
Other Items	100		100	429
TOTAL ...	3,000	3,000	3,000	2,008

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Receipts under the Indian Motor Vehicles Taxation Act	1,59,100	1,72,000	1,42,000	1,61,166
TOTAL ...	1,59,100	1,72,000	1,42,000	1,61,166
Deduct—REFUNDS ...	—100	...	—200	...
TOTAL ...	1,59,000	1,72,000	1,41,800	1,61,166

XIII.—OTHER TAXES AND DUTIES.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A.—Taxes on Luxuries, including Taxes on Entertainments, Amusements, Betting and Gambling	1,05,000	1,05,000	1,00,000	1,11,474
B.—Receipts from Electricity Duties	92,500	95,000	92,000	89,896
C.—Receipts from Tobacco Duties	70,750	75,000	65,000	69,437
D.—Other items	...	...	...	...
For Rounding	+500	...	...	...
TOTAL ...	2,68,750	2,75,000	2,57,000	2,70,807
Deduct—Refunds ...	—750	...	...	—113
TOTAL ...	2,68,000	2,75,000	2,57,000	2,70,694

XVII.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. *(a)*	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs,	Rs.
(1) Productive Works—					
Direct Receipts...		4,98,600	5,90,400	3,55,900	4,53,030
Portion of Land Revenue due to Irrigation (X) ...		1,19,17,000	1,45,97,000	87,94,000	88,42,506
Deduct—Refunds ... Voted ...		− 3,000	− 11,900	—2,900	− 6,550
Deduct—Refunds ... *Charged* ...		...	...	...	...
Gross Receipts ...		1,24,12,600	1,51,75,500	91,47,000	92,88,986
Deduct—Working expenses	XVII-A	72,60,000	61,04,000	59,14,000	60,73,926
Collection charges in Civil Department—					
(*a*) in respect of direct receipts		9,850	11,800	9,000	11,498
(*b*) in respect of land revenue (X)		4,67,000	5,80,500	3,19,000	3,00,750
Net Receipts ...		46,75,750	84,79,200	29,05,000	29,02,812
(2) Unproductive Works—					
Direct Receipts...		7,400	10,600	79,100	1,07,671
Portion of Land Revenue due to Irrigation (X) ...		92,000	1,38,000	27,55,000	25,64,524
Deduct—Refunds ... Voted ...		...	− 100	—100	− 381
Deduct—Refunds ... *Charged* ...		...	..	...	..
Gross Receipts ...		99,400	1,48,500	28,34,000	26,71,814
Deduct—Working expenses	XVII-A	2,07,000	2,22,000	11,20,000	11,55,827
Collection charges in Civil Department—					
(*a*) in respect of direct receipts		150	200	1,000	543
(*b*) in respect of land revenue (X)		8,000	8,500	1,02,000	1,09,890
Net Receipts ...		− 1,15,750	—82,200	16,11,000	14,05,554
Grand Total—Net Receipts ...		45,60,000	83,97,000	45,16,000	43,08,366

DETAILED ACCOUNT No. XVII-A.

Working Expenses.

Voted	Productive ...	68,10,400	56,95,800	55,47,000	57,00,929
	Unproductive ...	1,93,800	2,09,400	10,44,000	10,83,424
Charges in England	Productive ...	1,000	...	...	2,945
	Unproductive ...	...	...	...	...
TOTAL ... (Voted) ...		70,05,200	59,05,200	65,91,000	67,87,298
Charged	Productive ...	*3,91,600*	*4,08,200*	*3,67,000*	*3,70,052*
	Unprodurtive ...	*11,600*	*12,600*	*76,000*	*72,403*
Charges in England	Productive ..	*57,000*	...	...	...
	Unproductive ...	*1,600*	...	...	..
TOTAL .. *(Charged)* ...		*4,61,800*	*4,20,800*	*4,43,000*	*4,42,455*
GRAND TOTAL ...		74,67,000	63,26,000	70,34,000	72,29,753

XVIII.—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT. *(a)*

A.—Irrigation Works for which neither Capital nor Revenue Accounts are kept—				
Direct Receipts	15,000	11,000	14,000	17,791
Portion of Land Revenue due to Irrigation (X)	3,28,000	3,34,000	8,51,000	8,30,852
Deduct—Refunds ... .. Voted	...	..	...	−9
Deduct—Refunds ... .. *Charged* ...	...	...	...	..
TOTAL ...	3,43,000	3,45,000	8,65,000	8,48,634

(X) See page 25.

(*a*) Details are available in the Public Works Issues.

XX.—INTEREST.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate 1936-37.	Budget Estimate 1936-37.	1935-36.
		Rs.	Rs.	Rs	Rs.
INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	XX-A	3,56,000	3,39,000	3,19,000	
INTEREST ON ARREARS OF REVENUE		5,000	5,000	9,000	
MISCELLANEOUS		1,000	1,000	1,000	
TOTAL ...		3,62,000	3,45,000	3,29,000	
Deduct -REFUNDS ...		— 2,000	— 6,000	—1,000	
TOTAL ...		3,60,000	3,39,000	3,28,000	

DETAILED ACCOUNT No. XX-A.

INTEREST.

Interest on Loans and Advances by Provincial Government.

SUMMARY.

	Budget Estimate, 1937-38.	Revised Estimate 1936-37.	Budget Estimate 1936-37.	1935-36.
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS	7,000	7,000	7,000	
" " TO CULTIVATORS	2,88,000	2,70,000	2,50,000	
" LOANS TO CO-OPERATIVE CREDIT SOCIETIES	500	...	500	
" LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER LAND IMPROVEMENT LOANS ACT	900	1,000	2,000	
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES	58,100	61,000	59,500	
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS :—				
HOUSE BUILDING ADVANCES	300	...	...	
ADVANCES FOR PURCHASE OF MOTOR CARS, ETC.	1,000	..	..	
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES	200	..	...	
TOTAL ...	3,56,000	3,39,000	3,19,000	

XXI.—ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ...	... ..	5,000	5,000	5,000	3,302
COURT-FEES REALISED IN CASH	XXI-A	3,000	3,000	3,000	1,743
GENERAL FEES, FINES AND FORFEITURES ...	XXI-B	1,71,000	1,80,000	1,70,000	1,78,395
PLEADERSHIP EXAMINATION FEES	......	2,000	2,000	6,000	1,397
MISCELLANEOUS FEES AND FINES	XXI-C	24,000	23,000	23,000	23,961
MISCELLANEOUS	......	15,000	10,000	15,000	11,370
RECOVERIES OF OVERPAYMENTS	......	1,000	1,000	1,000	1,159
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	......	1,000	1,000	1,000	195
TOTAL ...	.....	2,22,000	2,25,000	2,24,000	2,21,522
Deduct—REFUNDS ...	... ...	—23,000	—20,000	—20,000	—34,748
TOTAL ...	......	1,99,000	2,05,000	2,04,000	1,86,774

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

Recoveries in Pauper Suits	1,000	1,000	1,000	
Other Items	2,000	2,000	2,000	
TOTAL ...	3,000	3,000	3,000	1,743

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

Fees of the District and Subordinate Courts	6,000		7,000	
Fines by Civil and Sessions Courts	19,000		12,000	
Magisterial Fines	1,22,000		1,25,000	
Fines realised through the societies for the prevention of cruelty to animals	10,000		12,000	
Other Items	14,000		14,000	
TOTAL ...	1,71,000	1,80,000	1,70,000	1,78,395

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE
Miscellaneous Fees and Fines

Fees of the Official Assignee	14,500	11,000	11,000	
Cash Receipts of Record-rooms in offices which are charged to Law and Justice	6,000	7,000	7,000	
Other Items	3,500	5,000	5,000	
TOTAL	[illegible]	23,000	23,000	23,961

XXII.—JAILS AND CONVICT SETTLEMENTS	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	40,000	37,000	37,000	42,842
JAIL MANUFACTURES —					
SALE-PROCEEDS OF JAIL MANUFACTURES		45,000	39,000	39,000	48,182
RECOVERIES OF OVERPAYMENTS		...	...	......	118
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	... ...	...
TOTAL ...		85,000	76,000	76,000	91,142
Deduct—REFUNDS ..		...	—1,000	—1,000	—99
TOTAL ...		85,000	75,000	75,000	91,043

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

Hire of Convicts	35,000	34,000	34,000	33,746
Recoveries of Transportation and Jail Charges from Indian States—(Provincial and Colonial Governments)	2,000	1,000	1,000	1,278
Miscellaneous	3,000	2,000	2,000	7,818
TOTAL ...	40,000	37,000	37,000	42,842

XXIII.—POLICE.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
CASH RECEIPTS UNDER THE ARMS ACT		17,000	16,000	16,000	17,362
FEES, FINES AND FORFEITURES	XXIII-B	4,000	5,000	4,000	5,202
MISCELLANEOUS	XXIII-C	9,000	9,000	8,000	9,049
RECOVERIES OF OVERPAYMENTS		3,000	3,000	1,000	4,247
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC.		38,500	37,000	34,000	36,806
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		1,600	8,000	1,000	1,640
CONTRIBUTIONS FOR RAILWAY POLICE		3,900	...	......	...
TOTAL ...		77,000	78,000	64,000	74,306
Deduct—REFUNDS ...		...	...	......	—88
TOTAL ...		77,000	78,000	64,000	74,218

DETAILED ACCOUNT No. XXIII-B.

POLICE.

Fees, Fines and Forfeitures.

Cash receipts under the Petroleum Act, XXX of 1934	2,500	2,500	2,500	2,698
Miscellaneous	1,500	2,500	1,500	2,504
TOTAL ...	4,000	5,000	4,000	5,202

DETAILED ACCOUNT No. XXIII-C.

MISCELLANEOUS.

District Police.

Other items	5,000	5,700	5,000	5,739
Miscellaneous	3,000	2,000	3,000	1,377
Ordnance stores returned by the Police Department	1,000	1,300	......	1,933
TOTAL ...	9,000	9,000	8,000	9,049

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
Fees, Government Professional Colleges ...		...	...	...	3
B.—Secondary—					
Fees, government secondary schools		89,200	87,500	92,000	89,371
C.—Primary—					
Fees, government primary schools		...	...	...	...
D.—Special—					
Fees and other receipts, government special schools.		500	400	400	462
E.—General—					
Contributions		...	...	...	...
Miscellaneous	XXVI-A	9,300	10,000	8,000	11,395
Recoveries of overpayments		28,000	28,600	28,600	41,614
Collection of payments for services rendered ...		1,000	1,500	2,000	1,138
TOTAL—General ...		38,300	40,100	38,600	54,147
TOTAL ...		1,28,000	1,28,000	1,31,000	1,43,983
Deduct—Refunds. ...		—1,000	...	—1,000	...
TOTAL ...		1,27,000	1,28,000	1,30,000	1,43,983

DETAILED ACCOUNT No. XXVI-A. EDUCATION. General.				
Miscellaneous—				
Examination Fees	9,200	9,900	7,900	9,782
Other Items	100	100	100	1,613
TOTAL ...	9,300	10,000	8,000	11,395

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES		12,000	12,000	12,000	12,903
HOSPITAL RECEIPTS	XXVII-A	35,000	35,000	35,000	28,822
MENTAL HOSPITAL RECEIPTS	XXVII-B	19,000	18,000	18,000	24,666
SALE OF MEDICINES		...	...	...	44
CONTRIBUTIONS		74,000	74,000	75,000	73,081
INCOME FROM ENDOWMENTS		2,000	3,000	1,000	1,655
MISCELLANEOUS		1,000	2,000	1,000	558
RECOVERIES OF OVERPAYMENTS		1,000	3,000	3,000	2,440
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	1,337
TOTAL ...		1,44,000	1,47,000	1,45,000	1,45,506
Deduct—REFUNDS ...		—1,000	—1,000	...	—125
TOTAL ...		1,43,000	1,46,000	1,45,000	1,45,381

DETAILED ACCOUNT No. XXVII-A.

MEDICAL.

Hospital Receipts.

Receipts from paying patients	34,600	34,500	34,000	28,822
Nursing fees	...	...	500	...
Other items	400	500	500	...
TOTAL ...	35,000	35,000	35,000	28,822

DETAILED ACCOUNT No. XXVII-B.

MEDICAL.

Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	10,000	11,800	9,000	12,036
Other items	500	200	500	590
Recoveries for the maintenance of insanes from other provinces and states	8,500	6,000	8,500	12,040
TOTAL ...	19,000	18,000	18,000	24,666

XXVIII.—PUBLIC HEALTH.

SALE-PROCEEDS OF SERA AND VACCINES, ETC.	7,000	7,000	10,000	14,033
CONTRIBUTIONS	37,000	40,000	37,000	29,445
MISCELLANEOUS	3,000	4,000	15,000	2,878
RECOVERIES OF OVERPAYMENTS	...	1,000	3,000	5,527
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	...	8,000	...	1,725
TOTAL ...	47,000	60,000	65,000	53,608
Deduct—REFUNDS ...	...	...	—1,000	—103

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS		1,30,000	79,000	56,000	42,358
RECOVERIES OF OVERPAYMENTS		...	...	100	
Deduct—REFUNDS		...	...	—300	
TOTAL ...		1,30,000	79,000	55,800	42,358

XXX.—VETERINARY.					
VETERINARY RECEIPTS		7,400	...	300	543
RECOVERIES OF OVERPAYMENTS		...	...	...	..
Deduct—REFUNDS		...	...	...	...
For rounding ...		-400	...	...	...
TOTAL ...		7,000	..	300	543

XXXI.—CO-OPERATIVE CREDIT.					
CO-OPERATIVE CREDIT	XXXI-A	33,000	28,000	32,000	32,854
RECOVERIES OF OVERPAYMENTS		...	...	...	...
Deduct—REFUNDS		...	...	—100	...
TOTAL ...		33,000	28,000	31,900	32,854

DETAILED ACCOUNT No. XXXI-A. Co-operative Credit.					
Recoveries of audit fees		24,000	23,000	23,000	
Transfer from the deposit account of grants from the Central Government for the Scheme for Co-operative Training and Education		9,000	5,000	9,000	
TOTAL ...		33,000	28,000	32,000	32,854

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Industries	XXXII-A	93,900	54,000	84,700	7,271
Fisheries		550	1,000	600	32
For rounding ..		—450	...	—300	
TOTAL ...		94,000	55,000	85,000	7,303

DETAILED ACCOUNT No. XXXII-A.
INDUSTRIES.
Industries.

Inspection of Weights and Measures		51,300	53,400	78,800	6,680
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas—.					
Small-scale Woollen Industry		17,000			
Other Schemes		8,000			
Transfer from the Deposit Account of the grant from the Central Government for the Development of the handloom Industry		17,000	...	5,300	25
Other Receipts		600	600	600	566
TOTAL ...		93,900	54,000	84,700	7,271

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Examination fees		2,400	3,000	2,300	2,688
Fees for inspection of steam boilers		14,000	14,000	14,000	14,233
Administration of Indian Partnership Act, 1932 ..		900	..	...	...
Miscellaneous		...	1,000	..	351
For rounding ..		—100	...	...	...
TOTAL ..		17,200	18,000	16,300	17,272
Deduct—Refunds ..	XXXVI-A	—200	...	—100	—455
TOTAL ..		17,000	18,000	16,200	16,817

DETAILED ACCOUNT No. XXXVI-A.
MISCELLANEOUS DEPARTMENTS.
Deduct—**Refunds—**

Examination fees for granting certificates of competency to electrical contractors and wiremen		—100	...	..	
Inspection of steam boilers		—100	...	—100	
TOTAL ...		—200	..	—100	—455

XXXIX.—CIVIL WORKS.

Rents		87,000	79,000	79,000	77,073
Ferry Receipts		...	2,000	...	548
Tolls on roads		11,000	11,000	11,000	11,200
Recoveries of expenditure		4,000	6,000	6,000	16,435
Collection of payments on account of services rendered ..		5,000	7,000	5,000	5,490
Miscellaneous		36,000	35,000	33,000	50,519
Transfer from Central Road Development Account ...		6,63,900	2,01,000	1,24,000	2,52,147
For rounding ...		+100	...	...	...
Total ...		8,07,000	3,41,000	2,58,000	4,13,412
Deduct—Refunds ... *Charged* ..		...	...	...	—1,177
Voted			[illegible]	—1,000	—2,608

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37	1935-36.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XLIV-A	1,04,000	1,00,000	1,30,000	1,02,502
TOTAL ...		1,04,000	1,00,000	1,30,000	1,02,502
Deduct—REFUNDS ...		— 2,000	...	...	— 7
TOTAL ...		1,02,000	1,00,000	1,30,000	1,02,495

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

Officers lent to Foreign Service—				
District Local Funds Officers	52,000	52,000	62,000	60,247
Municipal and other (excluding District) Local Fund Officers ...	12,000	13,000	13,000	12,409
Other Foreign Service	18,000	18,000	26,000	20,791
Total, Foreign Service ...	82,000	83,000	1,01,000	93,447
Other Governments and bodies	22,000	17,000	29,000	9,055
TOTAL ...	1,04,000	1,00,000	1,30,000	1,02,502

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		1,000	1,000	1,000	1,060
SALE OF GAZETTES AND OTHER PUBLICATIONS		2,000	2,000	9,000	10,628
OTHER PRESS RECEIPTS		22,000	16,000	15,000	14,986
TOTAL ...		25,000	19,000	25,000	26,674
Deduct—REFUNDS ...		...	...	...	-7
NET TOTAL ...		25,000	19,000	25,000	26,667
XLVI.—MISCELLANEOUS.					
UNCLAIMED DEPOSITS		22,200	22,000	18,900	23,679
SALE OF OLD STORES AND MATERIALS		700	1,000	700	146
FEES FOR GOVERNMENT AUDIT		5,600	5,000	4,900	4,750
RENTS, RATES AND TAXES		...	...	...	...
OTHER FEES, FINES AND FORFEITURES		1,300	1,000	700	384
MISCELLANEOUS		46,000	4,000	4,000	2,642
SALE OF LAND AND HOUSES		...	...	...	...
RECOVERIES OF OVERPAYMENTS		6,000	2,000	1,000	6,605
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		11,000	11,000	11,000	12,056
FOR ROUNDING		+200	...	...	...
TOTAL ...		93,000	46,000	41,200	50,262
Deduct—REFUNDS ...		-6,000	-5,000	-6,200	-5,522
TOTAL ...		87,000	41,000	35,000	44,740
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.		1,10,00,000	1,08,00,000	1,08,00,000	...
L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—					
SPECIAL GRANT FOR BUILDINGS		15,00,000	...	...	...

LI.—EXTRAORDINARY RECEIPTS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37,	1935-36.
		Rs.	Rs.	Rs.	Rs.
Sale of land	LI-A	70,00,000	75,00,000	50,00,000	70,72,074
Sale of other Government Assets	...	...	...	...	3,62,417
Other items	...	...	...	...	9,707
	TOTAL ...	70,00,000	75,00,000	50,00,000	74,44,198
	Deduct—Refunds ..	—21,000	—30,000	—20,000	—17,721
	TOTAL ...	69,79,000	74,70,000	49,80,000	74,26,477

DETAILED ACCOUNT No. LI-A.

EXTRAORDINARY RECEIPTS.

Sale of Land.

Barrage lands		70,00,000	75,00,000	50,00,000	70,72,074
Other lands		...	...	...	...
	TOTAL ...	70,00,000	75,00,000	50,00,000	70,72,074

DEBT HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A—Debt raised in India—				
I I—Loans from the Central Government	...	...	2,25,000	
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	9,91,000		...	
Contributory Provident Fund, Bombay	9,000		...	
TOTAL ...	10,00,000		...	
DEPOSITS BEARING INTEREST.				
Famine Relief Fund—				
A—Famine Relief Fund—				
Transfer from the Revenue Account	...	53,000	75,000	
Interest receipts	...	22,000	25,000	
Recoveries of famine expenditure	...	...	...	
B—Investment account	...	...	...	
TOTAL ...	...	75,000	1,00,000	
DEPOSITS NOT BEARING INTEREST.				
Appropriation for Reduction or Avoidance of Debt—				
Other Appropriations	7,69,000	26,91,000	2,92,000	
Depreciation Reserve Fund—Government Presses	4,000	4,000	2,000	
Transfers from Famine Relief Fund...	...	...	...	
Deposits of Local Funds—				
District Local Funds	41,52,000	...	...	
Municipal Funds	11,43,000	...	...	
Other Funds	24,87,000	...	...	
TOTAL ...	77,82,000	...	...	

DEBT HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST—*contd.*				
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	5,31,000			
Civil Courts' Deposits	17,74,000			
Criminal Courts' Deposits	28,000			
Personal Deposits	69,31,000			
Forest Deposits	47,000			
Public Works Deposits	5,11,000			
Trust Interest Funds...	68,000			
Deposit account of the receipts under the Public Conveyance Act ...	27,000	27,000	26,000	
Deposits for work done for public bodies or individuals	2,000			
Municipal taxes on Government residential buildings	...			
Unclaimed Deposits in the General Provident Fund	...			
Unclaimed Deposits in the Contributory Provident Fund ...	...			
Deposits of fees received by Government servants for work done for private bodies.	3,000			
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932.	...			
TOTAL ...	99,22,000	27,000	26,000	
Other Accounts—				
Subventions from Central Road Fund	...	3,26,000	2,20,000	
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for the economic development and improvement of rural areas.	19,000	...	...	
Grant for the scheme for co-operative training and education ...	3,000	...	...	
Grant for small scale woollen industry	10,000	7,000	...	
Total ...	32,000	7,000	...	
Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugarcane tracts in India.	...	3,000	2,000	
(ii) Scheme for improvement of marketing in India ...	19,000	18,000	18,000	
(iii) Scheme for the appointment of Disease Investigation Officer ...	7,000	...	...	
Total ...	26,000	21,000	20,000	
Deposit account of grants from the Central Government for the Development of the Handloom Industry.	12,000	8,000	5,000	
Central Cotton Committee Research Fund	70,000	...	...	
TOTAL—Other Accounts ...	1,40,000	3,62,000	2,45,000	

DEBT HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.				
Advances repayable—				
Civil Advances—				
Advances for the purchase of passages	1,000			
Objection book advances	61,000			
Medical supplies for Military Department	...			
Public Works advances	14,000			
Other Advances	...			
Special Advances	...			
Forest Advances	1,14,000			
TOTAL ...	1,90,000			
Permanent Advances	1,000			
Total Advances ...	1,91,000			
SUSPENSE.				
Suspense Account	10,000			
Cheques and Bills	3,09,000			
Departmental and Similar Accounts—				
Civil Departmental Balances (Civil and P. W.)...	22,000			
Total Suspense ...	3,41,000			
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	1,000	1,000	1,000	
Loans to District and other Local Fund Committees	1,000	1,000	1,000	
Loans to Land-holders and other Notabilities	...	...	...	
Advances to Cultivators	5,53,000	4,12,000	5,15,000	
Advances under special laws	...	...	...	
Miscellaneous Loans and Advances	92,000	1,04,000	76,000	
TOTAL ...	6,47,000	5,18,000	5,93,000	
Loans to Government Servants—				
House-building Advances	7,000			
Advances for the purchase of motor cars	20,000			
Advances for the purchase of other conveyances	6,000			
Passage Advances	...			
Other Advances	...			
TOTAL ...	33,000	...	...	
Total—Loans and Advances by Provincial Government ...	6,80,000	5,18,000	5,93,000	
REMITTANCES.				
Other Local Remittances—				
Forest Remittances				
Public Works Remittances—				
Remittances into Treasuries				
Public Works Cheques				
Other Remittances				
Transfers between Public Works Officers				
Miscellaneous Remittances				
TOTAL ...	...	...	...	

CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE.

FOR THE YEAR

1937-38.

7.—LAND REVENUE.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—Charges of administration.	Voted ..	4,66,900	4,83,400	4,57,400	1,14,020
B.—Survey, Settlement and Record Operations .	Voted ...	27,000	28,500	28,500	...
C.—Land records ..	Voted ...	12,50,700	12,22,600	12,04,600	11,60,961
D.—Charges on account of encumbered estates ...	*Charged* ...	......	......	...	...
	Voted ..	1,500	2,000	1,700	4,442
E.—Assignments and Compensations	*Charged* .	*11,000*	*10,900*	*11,000*	*10,781*
	Voted ...	......	......	...	...
F.—Charges in England ...	Voted ...	......	......	...	...
G.—Loss or Gain by Exchange	*Charged* ..	......	......	...	...
	Voted ...	......	......	...	...
For rounding ...	*Charged* ...	......	*+100*	...	...
	Voted ...	—100	—500	—200	......
TOTAL ...		17,57,000	17,47,000	17,03,000	12,90,204
	Charged ...	*11,000*	*11,000*	*11,000*	*10,781*
	Voted ..	17,46,000	17,36,000	16,92,000	12,79,423

7.—LAND REVENUE. A.—Charges of Administration.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—GENERAL ESTABLISHMENTS.—						
A-1.—(1) Pay of Officers—Voted			...	3,600	...	4,919
A-1.—(2) Pay of Establishment—						
Clerks (30—50)	7	7	4,180		4,318	
Servants (15)	9	9	1,620		1,620	
For Land Acquisition Work under Consulting Surveyor to Government			2,400		2,262	
Total—Voted ...			8,200	8,200	8,200	7,851
A-1—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ... ... Voted ..			40		...	
Travelling allowance (ordinary) ... Voted ...			60		50	
House-rent and other allowances ... Voted ...			100		350	
Total—Voted ...			200	2,700	400	2,334

7.—LAND REVENUE. A.—Charges of Administration—*contd.*	Strength 1937-38.	Strength 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-1.—GENERAL ESTABLISHMENTS—*contd.*						
A-1.—(4) Contingencies—						
Contract contingencies			48,180		47,000	
Pay of menials			29,200		29,950	
Service postage and telegrams			...		...	
Rents, rates and taxes			7,030		7,200	
Non-contract contingencies			4,590		3,700	
Construction and repairs of chavdis			18,000		12,500	
Acquisition and improvement of land for village sites ...			4,900		2,600	
Other supplies and services			...		450	
Total—Voted ..			1,11,900	1,09,500	1,03,400	98,916
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "25,—General Administration" on account of the establishment charges of Collectors, &c. (*vide* page 88)			+3,43,000		+3,43,000	
Add—Amount transferred from "39—Public Health" on account of the Karachi Town Planning Scheme No. II (Garden Quarter) (*vide* page 151)			...		...	
Add—Amount transferred from "39—Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 149)			+3,600		+2,400	
Total—Voted ...			3,46,600	3,59,400	3,45,400	
TOTAL—Voted ...			4,66,900	4,83,400	4,57,400	1,14,020

7.—LAND REVENUE. B.—Survey, Settlement and Record Operations.						
B-2.—Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount payable to Bombay Government on account of the work done at the Photozinco Press, Poona ... ... Voted ...			27,000		28,500	
Total Survey, Settlement and Record Operations ... ... Voted ...			27,000	28,500	28,500	

7. LAND REVENUE. C.—Land Records.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
C-1.—Superintendence ... ... Voted ...			70,900	63,000	62,500	57,874
C-2.—City Land Records .. ... Voted ...			29,800	26,700	26,200	27,831
C-4.—District charges ... ... Voted ...			11,47,000	11,28,900	11,11,900	10,72,272
C-5.—Pot Hissa Measurement Operations. Voted ...			......	......	......	......
C-6.—Recoverable City Survey Operations. Voted ..			......	......	......	......
C-7.—Cost of boundary marks recoverable from land holders ... Voted ...			3,000	4,000	4,000	2,984
Total ... Voted ...			12,50,700	12,22,600	12,04,600	11,60,961
DETAILS.						
C-1.—SUPERINTENDENCE.						
C-1.—(1) Pay of Officers –						
Superintendents (300—650+100 S.P.)	1	1	9,000		9,000	
Leave salary			......		2,900	
Total ... Voted ...			9,000	9,000	11,900	9,363
C-1.—(2) Pay of Establishment—						
Clerks, etc. (36—150)	45	45	41,500		40,204	
Servants (16—20)	12	12	2,460		2,466	
Temporary establishment			6,840		3,630	
Probable savings			......		– 1,300	
Total ... Voted ...			50,800	45,500	45,000	43,272
C-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,740		1,740	
Travelling allowance (ordinary)			1,325		1,325	
House-rent and other allowances			335		335	
Total ... Voted ..			3,400	3,500	3,400	3,615

7.—LAND REVENUE. C.—Land Records—*contd.*		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
C-1.—SUPERINTENDENCE—*contd.*				Rs.	Rs.	Rs.	Rs.
C-1.—(4) **Contingencies**—							
Contract contingencies	...			935		950	
Pay of menials	...			940		950	
Non-contract contingencies	...			5,825		5,700	
Total ... Voted	...			7,700	7,500	7,600	6,994
Deduct—Portion of pay and allowances of Superintendent, Land Records in Sind, debitable to "68—Construction of Irrigation Works" ... Voted	...			...	—2,500	—5,400	—5,370
Total .. Voted	...			70,900	63,000	62,500	57,874
C-2.—CITY LAND RECORDS.							
C-2.—(2) **Pay of Establishment**—							
Surveyors (30—175)	..	15	15	17,850		17,744	
Servants (16—20)	...	13	13	2,850		2,844	
Temporary establishment ...	...			3,100		812	
Leave salary	...			200		...	
Total ... Voted	...			24,000	21,400	21,400	22,062
C-2.—(3) **Allowances, Honoraria, etc.**							
Travelling allowance (fixed)—							
(For City Survey work) ...	...			2,080		1,780	
Travelling allowance (ordinary) ...	...			600		505	
House-rent and other allowances ...	...			1,320		1,015	
Total ... Voted	...			4,000	3,600	3,300	3,897
C-2.—(4) **Contingencies**—							
Pay of menials	...			84		...	
Non-contract contingencies ...	...			1,716		1,500	
Total ... Voted	...			1,800	1,700	1,500	1,872
TOTAL ... Voted	..			29,800	26,700	26,200	27,831

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C-4.—DISTRICT CHARGES.						
C-4.—(1) Pay of Officers—						
Head Master, Tapedar's Training School, Hyderabad, Sind (200—260) ...	1	1	2,500		800	
Total—Voted ...			2,500	2,400	800	1871
C-4.—(2) Pay of Establishment—						
Assistant Inspectors, Clerks, Tapedars and Circle Inspectors—						
Kanungo establishment (35—95)	1,080	1,018	6,42,111		6,36,742	
Other establishment (100—125)	3	3	3,688		1,300	
Servants and Kotars—						
Kanungo establishment (15)	1,007	945	1,80,383		1,80,585	
Other establishment (16—18)	4	4	792		264	
Temporary establishment—						
Kanungo establishment			1,832		1,032	
Other establishment			8,200			
Probable savings—						
Kanungo establishment			-43,206		-45,023	
Total—Voted ...			7,93,800	7,72,700	7,74,900	7,47,613
C-4.—(3) Akarband Work ... ... Voted ...			...	...	...	...
C-4.—(4) Record of Rights ... ... Voted ...			...	500	...	...
C-4.—(5) Settlement Work ... ... Voted ...			3,200	14,500	...	...
Carried over ...			7,99,500	7,90,100	7,75,700	7,49,484

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C-4.—DISTRICT CHARGES—*contd.*						
Brought forward ...			7,99,500	7,90,100	7,75,700	7,49,484
C-4.—(6) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Kanungo establishment			3,13,780		3,07,500	
Other establishments			...		30	
Travelling allowance (ordinary)—						
Kanungo establishment			6,720		6,000	
Other establishments			100		......	
House-rent and other allowances—						
Kanungo establishment			400		400	
Other establishments			600		170	
Total—Voted ...			3,21,600	3,14,500	3,14,100	2,99,226
C-4.—(7) Stipends ... ... Voted ...			1,800	1,500	500	1,308
C-4.—(8) Contingencies—						
Rents, rates and taxes—						
Kanungo establishment			8,100		7,900	
Other establishments			75		20	
Non-contract contingencies—						
Kanungo establishment			13,000		13,000	
Other establishments			1,055		80	
Pay of menials—						
Other establishments			1,870		600	
Total—Voted ...			24,100	22,800	21,600	22,986
Deduct—Recovery of establishment charges ... Voted ...			...	......	......	−732
TOTAL—District charges—Voted ...			11,47,000	11,28,900	11,11,900	10,72,272

7.—LAND REVENUE. D.—Charges on account of Encumbered Estates.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
D.—(1) Pay of Officers—							
Manager (700—850 *plus* Spl. Pay 200) ...	*Charged* ...	...	...	*10,000*		...	
	Voted ...	1	1	1,000		700	
Assistant and Deputy Managers (200—350 *plus* special pay Rs. 50 each).		4	4	15,400		14,800	
Total ...	*Charged* ...			*10,000*	...	...	*2,223*
	Voted ...			16,400	27,500	15,500	24,714
D.—(2) Pay of Establishment—							
Clerks and Surveyors (30 to 150) ...	...	30	30	24,901		25,211	
Servants and Bookbinders (17 to 21) ...	...	12	12	2,508		2,508	
Temporary establishment	...			19,891		18,781	
Leave salary	...			1,500			
Total—Voted ...				48,800	45,700	46,500	42,124
D.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	*Charged* ...			*2,300*		...	
	Voted ...			6,400		8,480	
Travelling allowance (ordinary) ...	*Charged* ...			*300*		...	
	Voted ...			4,400		4,000	
House-rent and other allowances ...	Voted ...			600		620	
Total ...	*Charged* ...			*2,600*	...	...	*580*
	Voted ...			11,400	14,300	13,100	12,326
D.—(4) Contingencies—							
Contract contingencies	...			5,000		4,750	
Service postage and telegrams ...	...			4,700		4,400	
Rents, rates and taxes	...			2,680		2,780	
Non-contract contingencies	...			1,020		670	
Pay of menials	...			1,400		1,300	
Total—Voted ...				14,800	13,100	13,900	13,342
TOTAL ...	*Charged* ...			...	...	...	*2,803*
	Voted ...			1,04,000	1,00,600	89,000	92,506
Add—Moiety of pay of the Registrar, Co-operative Societies and Manager, Encumbered Estates, transferred from 42—Co-operative Credit (*vide* page 166) ...	*Charged* ...			...		*+4,400*	
	Voted ...			...		+2,500	
D.—5) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Contributions from Encumbered Estates in Sind.	*Charged* ...			— *12,600*	...	*–4,400*	*–2,803*
	Voted ...			— 89,900	–98,600	–89,800	–88,064
TOTAL	*Charged* ...			...	...	...	..

7.—LAND REVENUE. E.—Assignments and Compensations.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
E-1.—Inamdars and other Grantees ...	*Charged* ...			*6,900*	*6,900*	*7,100*	*6,904*
E-2.—Pensions in lieu of Resumed Lands	*Charged* ...			*400*	*300*	*300*	*207*
E-3.—Other Land Revenue Compensations	*Charged* ...			*3,700*	*3,700*	*3,600*	*3,670*
Total ...	*Charged* ...			*11,000*	*10,900*	*11,000*	*10,781*

E-1.—Inamdars and other Grantees—

E-1.—(1) Inamdars			*900*	*900*	*1,100*	*904*
E-1.—(2) District and Village Officers. ...			*6,000*	*6,000*	*6,000*	*6,000*
Total ... *Charged* ...			*6,900*	*6,900*	*7,100*	*6,904*

E-2.—Pensions in lieu of resumed lands—

Devasthans (Allowances to temples and mosques) ...			...	...	...	...
Annual payments			*400*	*300*	*300*	*207*
Total ... *Charged* ...			*400*	*300*	*300*	*207*

8.—PROVINCIAL EXCISE		Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
C.—DISTRICT CHARGES	VOTED ...	6-C	1,98,000	2,08,000	1,99,000	2,00,763
G.—COST OF OPIUM SUPPLIED TO EXCISE DEPARTMENT	VOTED ...		1,05,000	1,02,000	81,500	1,02,048
H.—COMPENSATIONS	VOTED ...	6-E	24,900	24,900	24,900	24,920
I.—CHARGES IN ENGLAND	VOTED ...	6-F	8,600	3,000	2,900	...
J.—LOSS OR GAIN BY EXHANGE ...	VOTED ...		...	−15	...	...
For rounding	VOTED ...		+ 500	+ 115	— 400	...
	Total—VOTED ...		3,37,000	3,38,000	3,07,900	3,27,731

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C.—District Charges.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
C.—(1) COMBINED SALT AND EXCISE DEPARTMENT IN SIND ... ... VOTED ...			1,98,000	2 08,000	1,99,000	2,00,763
C.—(2) ESTABLISHMENT IN CONNECTION WITH MATCHES AND SUGAR EXCISE DUTY ... ... VOTED ...			...	...	...	...
Total—Voted ...			1,98,000	2,08,000	1,99,000	2,00,763
C-1—COMBINED SALT AND EXCISE DEPARTMENT IN SIND.						
C-1—(1) Pay of Officers—						
Superintendent and Deputy Superintendents (*300—900*)	3	3	23,600		23,400	
Total—Voted ...			23,600	23,400	23,400	23,769
C-1—(2) Pay of Establishment—						
Inspectors and Assistant Inspectors (*85—300*) ...	41	41	71,197		74,982	
Clerks (*30—200*)	35	35	33,830		34,512	
Servants (*18—45*)	212	212	55,186		54,626	
Temporary establishment			240		240	
Probable savings			—7,053		—8,960	
Total—Voted ...			1,53,400	1,63,000	1,55,400	1,56,875
C-1—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			26,960		36,673	
Travelling allowance (ordinary)			20,000		10,000	
House-rent and other allowances			6,340		5,336	
Rewards to Government Servants			3,200		3,191	
Total—Voted ...			56,500	56,600	55,200	56,822

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C.—District Charges—*contd.*	Strength. 1937-38	Strength. 1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C-1.—(4) Contingencies.—						
Contract contingencies			8,230		8,236	
Rewards to private persons			3,800	...	3,750	
Rents, rates and taxes			3,060		3,470	
Service postage and telegrams			4,200		4,200	
Other non-contract contingencies			400	...	400	
Pay of menials			3,110		3,144	
Total—Voted ...			22,800	23,200	23,200	23,183
C-1.—(5) Establishment charges payable to, or recoverable from, other Governments, Departments, etc.—						
Deduct—¼th share transferable to "5—Salt" ...			—61,000	— 61,000	— 61,000	— 62,611
Contribution recoverable from the Central Government on account of supervision charges of the Superintendent of Salt and Excise in Sind for the Matches and Sugar Excise Duty			—200	...	...	...
Add—¼th share payable to the Central Government on account of the pay and allowances of the Superintendent of Salt Revenue, Maurypur			+ 2,900	+ 2,800	+ 2,800	+ 2,725
Total—Voted ...			—58,300	— 58,200	— 58,200	— 59,886
Total, Combined Salt and Excise Department in Sind ... Voted ...			1,98,000	2,08,000	1,99,000	2,00,763
DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. **C-2—Establishment in connection with the Matches and Sugar Excise Duty.**						
C-2.—(1) Pay of Establishment—						
Assistant Inspector (75—90)	1	1	900	...	900	
Servants (16—22)	5	5	1,032		1,100	
Leave salary			68		...	
Total ...			2,000	800	2,000	...
C-2.—(2) Allowances, Honoraria, etc.			600	200	500	...
C-2.—(3) Contingencies			400	300	400	...
C-2.—(4) *Deduct*—**Establishment charges recovered from other Governments, Departments, etc.—Central Government**			—3,000	— 1,300	— 2,900	...
Total—Voted ...			...	...	...	...
DETAILED ACCOUNT No. 8-E. PROVINCIAL EXCISE. H.—Compensations.						
H-2—(1) COMPENSATIONS.						
1. Contributions to Local Boards in lieu of one anna cess on excise revenue			24,900		24,900	
Total—Voted ...			24,900	24,900	24,900	24,920
DETAILED ACCOUNT No. 8-F. PROVINCIAL EXCISE. I.—Charges in England.						
HIGH COMMISSIONER FOR INDIA.						
Leave and Deputation, Salaries, etc.			5,700	..	...	
Sterling overseas pay			2,900	3,000	2,900	
Total—Voted ...			8,600	3,000	2,900	

9.—STAMPS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL.					
A.—Superintendence	9-A	7,100	7,000	7,600	6,216
B.—Charges for the Sale of Stamps	9-B	15,300	14,600	15,400	15,148
C.—Cost of Stamps supplied from Central Stamp Stores		4,000	4,400	4,000	4,125
Total—Voted ...		26,400	26,000	27,000	25,489
B.—JUDICIAL.					
A.—Superintendence	9-A	7,100	7,000	7,600	5,623
B.—Charges for the Sale of Stamps	9-C	7,000	6,700	6,900	6,802
C.—Cost of Stamps supplied from Central Stamp Stores		1,600	1,600	1,600	1,563
Total—Voted ...		15,700	15,300	16,100	13,988
For rounding		— 100	— 300	— 100	...
GRAND TOTAL—Voted ...		42,000	41,000	43,000	39,477

DETAILED ACCOUNT No. 9-A. STAMPS. A.—Superintendence.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-1.—(1) Pay of Officers—						
Special pay to the Deputy Collector (Karachi) ...	1	1	1,200		1,200	
Total—Voted ...			1,200	1,200	1,200	1,195
A-1.—(2) Pay of Establishment—						
Superior Establishment (30—200)	4	4	5,140		5,632	
Inferior Establishment (17)	8	8	1,660		1,868	
Leave salary			200		200	
Total—Voted ...			7,000	7,000	7,700	7,500
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			900		900	
Total—Voted ...			900	700	900	844
A-1.—(4) Contingencies—						
Contract contingencies			680		1,000	
Non-contract contingencies			1,700		1,675	
Pay of menials			320		325	
Total—Voted ...			2,700	2,700	3,000	2,300
A-1.—(5) Establishment charges recoverable from, or payable to, other Governments and Departments—						
Add—Fixed amount transferred from "25—General Administration—Charges of District Administration" (page 88) on account of establishment charges of Collectors			+2,04		+2,400	...
Total—Voted ...			+2,400	+2,400	+2,400	...
TOTAL—Voted ...			(a) 14,200	(a) 14,000	(a) 15,200	11,839

(a) The provision under "Superintendence" is equally divided in round hundreds between "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B.—Charges for the sale of Stamps. (Non-Judicial).	Strength. 1937-38	1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
B-1.—(1) Pay of Establishment—						
Vendors (30—100)	2	2	2,196		2,096	
Servants (17)	1	1	204		204	
Total—Voted ...			2,400	2,300	2,300	2,312
B-1.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			300	300	300	296
B-1.—(3) Contingencies—						
Discount... ... ... Voted ...			12,600	12,000	12,800	12,540
TOTAL—Voted ...			15,300	14,600	15,400	15,148

DETAILED ACCOUNT No. 9-C. STAMPS. B.—Charges for the sale of Stamps. (Judicial).	Strength. 1937-38	1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
B-1.—(1) Pay of Establishment—						
Vendors (30—80)	3	3	2,317		2,217	
Servants (14—17)	2	2	383		383	
Total—Voted ...			2,700	2,600	2,600	2,616
B-1.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			400	300	300	348
B-1.—(3) Contingencies—						
Discount and Commission ... ... Voted ...			3,900	3,800	4,000	3,838
TOTAL—Voted ...			7,000	6,700	6,900	6,802

10.—FOREST		Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A.—General Direction ...	Charged ...	10-A	...	...	...	...
	Voted ...		...	...	...	...
B.—Conservancy, Maintenance and Regeneration ...	Voted ...	10-B	26,900	28,000	26,400	26,165
C.—Establishments ...	Charged ...	10-C	44,700	46,000	51,700	41,396
	Voted ...		2,71,000	2,66,000	2,61,800	2,56,105
D.—Interest on capital outlay	Charged ...		...	3,000	3,000	3,505
E.—Charges in England ...	Charged ...	10-D	17,500	6,900	15,400	...
	Voted ...		...	..	...	...
F.—Loss or Gain by Exchange	Charged ...		...	− 35	...	...
	Voted ...		...	...	...	...
For rounding	Charged ...		− 200	+ 35	+ 300	...
	Voted ...		+ 100	...	− 200	...
	TOTAL ...		3,60,000	3,49,900	3,58,400	3,27,171
	Charged ...		62,000	55,900	70,400	44,901
	Voted ...		2,98,000	2,94,000	2,88,000	2,82,270

DETAILED ACCOUNT No. 10-B. FOREST B.—Conservancy, Maintenance and Regeneration.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
B.—(1) Timber and other produce removed from the Forests by Government Agency—				
(a) Timber	1,280		1,220	
(b) Firewood and Charcoal	2,000		2,560	
(c) Grass and other produce	20		20	
Total ...	3,300	3,900	3,800	1,708
B.—(2) Timber and other produce removed from the Forests by Consumers or Purchasers	500	700	300	418
B.—(3) Maintenance, Repairs and Renewals—				
(a) Feed and upkeep of cattle	70		20	
(b) Renewals or replacement of stores, tools and plant ...	1,400		1,620	
(c) Maintenance of, and repairs to, Railways, Roads, Bridges non-residential buildings and other works	7,330		4,060	
(d) Upkeep of residential buildings constructed and maintained by the Forest Department	1,500		1,500	
Total ...	10,300	7,600	7,200	5,476
B.—(4) Conservancy and Regeneration—				
(a) Maintenance of Boundaries	50		50	
(b) Reproduction	2,640		1,750	
(c) Fire Protection	680		700	
(d) Other works	5,000		8,000	
Total ...	8,370	11,200	10,500	14,599
B.—(5) Miscellaneous—				
(a) Rent of leased Forests and payments to Shareholders in Forests managed by Government	10		...	
(b) Law Charges	...		50	
(c) Clothing	4,120		4,150	
(d) Other Charges	300		400	
Total ...	4,430	4,600		3,964
B.—(6) Suspense—				
(a) Works advances	...	...	...	...
TOTAL-Voted ...	26,900	28,000	26,400	26,165

DETAILED ACCOUNT No. 10-C. FOREST. C.—Establishment.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Officers—							
Conservator (2,150) ...	... *Charged* ...	1	*1*	*24,000*		*25,800*	
Other Officers ... (*325—1,350*)	... *Charged* ...	1	*2*	*14,550*		*19,700*	
Other Officers ... (235—1,200)	... Voted ...	6	6	39,500		37,900	
Leave Reserve Officer ...	... Voted ...		1	...		2,200	
Total ...	*Charged* ...			*38,550*	*40,400*	*45,500*	*34,803*
	Voted ...			39,500	42,900	40,100	39,156
C.—(2) Pay of Establishment—							
Subordinate Forest and Depot Establishments (15—100)...		354	354	1,17,000		1,18,915	
Office Establishment (30—270) ...	...	72	72	50,200		49,646	
Temporary Establishment ...	... ...			3,600		3,339	
Leave salary	... ...					...	
Probable savings	... ...					−7,000	
	Total—Voted ...			1,70,800	1,65,800	1,64,900	1,63,762
C.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (*Charged*) ...	Fixed ...			*4,200*		*4,900*	
	Ordinary ...			*300*		*400*	
Travelling allowance (Voted) ...	Fixed ...			27,635		26,280	
	Ordinary ...			5,056		4,980	
House-rent and other allowances ...	*Charged* ...			*450*		*900*	
	Voted ...			3,609		2,840	
Forest training ...	... Voted ...			6,700		5,000	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	*Charged* ...			*1,200*		...	
Total ...	*Charged* ...			*6,150*	*5,600*	*6,200*	*6,593*
	Voted ...			43,000	38,500	39,100	34,862
C.—(4) Contingencies—							
Stationery	... ...			723		745	
Carriage of tents and records ...	... ...			2,420		2,600	
Rents, rates and taxes ...	... ...			7,700		7,555	
Service postage and telegrams ...	... ...			3,800		3,700	
Sundries	... ...			3,057		3,100	
	Total ...			17,700	18,800	17,700	18,325
C.—(5) Establishment charges recoverable from other Governments, Departments, etc.				...	...	...	...
	TOTAL ...			3,15,700	3,12,000	3,13,500	2,97,501
	Charged ...			*44,700*	*46,000*	*51,700*	*41,396*
	Voted ...			2,71,000	2,66,000	2,61,800	2,56,105

DETAILED ACCOUNT No. 10-D FOREST. E.—Charges in England.						
Leave and Deputation Salaries, etc.			*10,500*	*300*	*8,440*	...
Sterling overseas pay			*7,000*	*6,600*	*6,960*	...
Exchange						
Total—*Charged* ...			*17,500*	*6,900*	*15,400*	...

11.—REGISTRATION.		Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE	VOTED ...	11-A	8,700	9,000	8,400	6,846
B.—DISTRICT CHARGES	VOTED ...	11-B	72,500	71,000	72,000	72,216
	Rounding ...		− 200		−400	
TOTAL—Voted ...			81,000	80,000	80,000	79,062

DETAILED ACCOUNT No. 11-A.

REGISTRATION.

A.—Superintendence.

	Strength 1937-38.	Strength 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A.—(2) Pay of Establishment—						
Inspector of Registration Offices (220—300) ...	1	1	3,191		3,071	
Sub-Registrar (135—175)	1	1	1,658		1,474	
Clerks (30—110)	1	2	415		953	
Servants (15—17)	2	2	336		351	
Leave salary			...		51	
Total—Voted ...			5,600	5,900	5,900	4,478
A.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... { Fixed ...			1,860		1,834	
Travelling allowance ... ... { Ordinary ...			220		170	
House-rent and other allowances...			380		196	
Total—Voted ...			2,460	2,300	2,200	2,130
A.—(4) Contingencies—						
Contract contingencies			230		230	
Service postage and telegrams			270		70	
Non-Contract Contingencies			140		...	
Total—Voted ...			640	800	300	238
TOTAL—Voted ...			8,700	9,000	8,400	6,846

DETAIL ACCOUNT No. 11-B. REGISTRATION. B.—District Charges.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
B.—(2) Pay of Establishment—						
Sub-Registrars (30—200)	41	41	44,020		44,035	
Clerks (20—70)	30	30	13,389		14,583	
Servants (14—17)	14	16	2,591		3,011	
Temporary Establishment			1,500		1,500	
Lump deduction for probable savings			...		– 2,529	
Total—Voted ...			61,500	59,700	60,600	61,105
B.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Ordinary)			1,220		1,280	
House-rent and other allowances...			855		1,020	
Commission to Sub-Registrars			350		300	
Total—Voted ...			2,425	2,300	2,600	2,702
B.—(4) Contingencies—						
Contract contingencies			1,890		1,856	
Non-contract contingencies			80		80	
Rents, rates and taxes			380		380	
Service postage and telegrams			2,600		2,650	
Pay of menials			3,625		3,834	
Total—Voted ...			8,575	9,000	8,800	8,409
TOTAL—Voted ...			72,500	71,000	72,000	72,216

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A.—Inspection of Motor Vehicles—						
Karachi and Tatta Districts—						
A.—(1) Pay of Officers—						
Inspector (180-15-225)	1	1	2,500	2,200	2,200	2,151
A—(2) Pay of Establishment—						
Clerks (30—100)	4	4	3,768		3,768	
Servants (18)	2	2	432		432	
TOTAL ...			4,200	4,200	4,200	3,949
A.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Fixed)			960		960	
House-rent and other allowances...			2,240		2,040	
TOTAL ...			3,200	3,000	3,000	2,844
A.—(4) Contingencies—						
Non-contract contingencies			2,540	1,200	1,200	1,100
OTHER DISTRICTS.						
A.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from 29—Police (page 117) ...			1,260	1,522	1,500	1,407
For rounding ... ... Voted ...			+300	−22	...	...
TOTAL—VOTED ...			14,000	12,100	12,100	11,451

13.—OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—Collection charges—Entertainment Tax ...	13-A	1,100	1,000	1,100	962
B.—Charges in connection with Electricity duties ...	13-B	3,100	2,000	2,700	2,094
C.—Charges in connection with Tobacco Duties ...	13-C	1,500	1,000	1,800	599
D.—Other items		...			
Rounding ...		300		− 100	
TOTAL—Voted ...		6,000	4,000	5,500	4,055

DETAILED ACCOUNT No. 13-A.

COLLECTION CHARGES IN RESPECT OF ENTERTAINMENT TAX.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A.—(2) Pay of Establishment—				
Special pay to Inspectors	1,080		1,000	
Total—Voted ...	1,080		1,000	954
A.—(3) Allowances, Honoraria, etc.—				
A.—(4) Contingencies—				
Cost of entertainment duty stamps	20		100	
Total—Voted ...	20		100	8
Total—Voted ...	1,100	1,000	1,100	962

DETAILED ACCOUNT No. 13-B. **OTHER TAXES AND DUTIES.** B.—Charges in connection with Electricity Duties	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Establishment—				
Special Pay	360		...	
Total ...	360	...	...	...
B.—(2) Allowances, Honoraria, etc.				
Travelling allowance... { Ordinary	1,300		1,260	
Travelling allowance... { Fixed	240		240	
Total ...	1,540	1,000	1,500	950
B.—(3) Contingencies—				
Collection charges	1,200	1,000	1,200	1,144
TOTAL—Voted ...	3,100	2,000	2,700	2,094

DEATILED ACCOUNT No. 13-C. **OTHER TAXES AND DUTIES.** C.—Charges in connection with Tobacco Duties.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
C.—(1) Pay of Establishment—				
Temporary Establishment	1,066		1,100	
Total ...	1,066		1,100	
C.—(2) Allowances, Honoraria, etc.—				
Travelling allowance	150		125	
House-rent and other allowances	84		75	
Total ...	234		200	
C.—(3) Contingencies—				
Non-contract contingencies	100		300	
Rewards	100		200	
Total ...	200		500	
TOTAL—Voted ...	1,500	1,000	1,800	999

17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(a) *Interest on capital outlay on the Lloyd Barrage Unified System* ...	**1,22,22,000*	*1,27,12,000*	*79,90,000*	
(b) *Interest on capital outlay on other Irrigation Works*	*7,27,000*	*7,01,000*	*18,28,000*	
TOTAL—*Charged* ...	*1,29,49,000*	*1,34,13,000*	*98,18,000*	

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
PUBLIC WORKS.§				
A.—Irrigation Works.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT ... ... { *Charged* ...	*18,900*	*22,600*	*68,000*	*38,356*
{ Voted ...	5,32,600	5,72,900	15,21,000	11,67,921
MISCELLANEOUS EXPENDITURE ... ... { *Charged* ...	...	...	...	...
{ Voted ...	5,500	5,500	6,000	4,180
CHARGES IN ENGLAND ... ... { *Charged* ...	*2,800*	...	...	...
{ Voted ...	200	...	...	...
FOR ROUNDING ... ... { *Charged* ...	*+ 300*	*+ 400*	..	...
{ Voted	—300	—400	...	...
TOTAL ...	5,60,000	6,01,000	15,95,000	12,10,457
Charged ...	*22,000*	*23,000*	*68,000*	*38,356*
Voted ...	5,38,000	5,78,000	15,27,000	11,72,101
Deduct—Amount financed from the Famine Relief Fund	...	...	...	
Net amount charged to Ordinary Revenues, Public Works	5,60,000	6,01,000	15,95 000	
CIVIL.				
A.—Irrigation Works.				
Works for which neither Capital nor Revenue Accounts are kept—				
B.—Works—				
Works in progress	..	...	...	...
Repairs ... ... Voted ...	...	2,000	...	10,708
Establishment debited *pro-rata* ... ... { Voted ...	...	...	...	2,198
{ *Charged* ...	...	...	...	*510*
Tools and plant ... ... Voted ...	...	...	...	71
TOTAL ...	..	2,000	...	13,487
TOTAL ... { *Charged* ...	...	...	...	*510*
{ Voted ...	...	2,000	...	12,977
Grand Total, Public Works and Civil ... { *Charged* ...	*22,000*	*23,000*	*68,000*	
{ Voted ...	5,38,000	5,80,000	15,27,000	

*Details of this amount are given below:—

(1) Interest met from sales of land in the Barrage Zone ... ... Rs. 69,79,000

(2) Interest met from net revenue of the Barrage Unified System ... ... „ 52,43,000

Total ... Rs. 1,22,22,000

§Details are available in the Public Works issues.

18.—(1) OTHER REVENUE EXPENDITURE FINANCED FROM THE FAMINE RELIEF FUND.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	.	...	...	
Do. (Civil)		...	...	
TOTAL—Voted ...		...	...	

19.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.				
A.—Financed from the famine relief fund ... *Charged*		...	...	...
B.—Financed from ordinary revenue ... ... *Charged* ...		...	...	..
B.—Financed from ordinary revenue ... ... Voted ...		...	...	...
TOTAL ...		...	...	...
Charged ...		...	...	...
Voted ...		...	...	...

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT—				
Interest on Loans taken from the Central Government—				
(a) Lloyd Barrage (Proper)	1,16,68,000	1,18,22,000	1,25,02,000	
(b) Other consolidated debt	12,67,000	20,69,000	20,99,000	
TOTAL ...	1,29,35,000	1,38,91,000	1,46,01,000	
B.—INTEREST ON UNFUNDED DEBT—				
State Provident Funds—				
Interest on General Provident Fund	2,10,000			
Interest on Contributory Provident Fund, Bombay	6,000			
TOTAL ...	2,16,000			
Total Interest Charges ...	1,31,51,000	1,38,91,000	1,46,01,000	
D.—TRANSFERS TO OTHER ACCOUNTS—				
1. *Deduct*—Interest transferred to Commercial Departments, etc.—				
10.—Forest	...	—3,000	—3,000	
17.—Interest on works for which Capital Accounts are kept ...	—1,29,49,000	—1,34,13,000	—98,18,000	
55.—Superannuation etc.—				
Interest portion of equated payments on account of commuted value of pensions.	—5,000	...	...	
68.—Construction of Irrigation, etc., works	—4,30,000	...	—45,52,000	
Total—*Transfers* ..	—1,33,84,000	—1,34,16,000	—1,43,73,000	
TOTAL ...	—2,33,000	4,75,000	2,28,000	
Charged ...	—2,33,000	4,75,000	2,28,000	
Voted ...	...	...	...	

A.—Interest on loans taken from the Central Government.

(b) Other consolidated debt.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Advances in respect of Irrigation Capital expenditure up to 1920-21 ...	12,67,000 (for all five items)	9,25,000	9,25,000	
Irrigation works other than the Lloyd Barrage		4,89,000	4,99,000	
Other productive purposes		48,000	48,000	
Other unproductive purposes		3,18,000	3,19,000	
Provincial loans and advances account		2,89,000	3,08,000	
TOTAL ...	12,67,000	20,69,000	20,99,000	

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
A.—Sinking Funds	......	......	......	
B.—Other appropriations... ... ... *Charged* ...	*7,69,000*	*26,91,000*	*2,92,000*	
TOTAL—*Charged* ...	*7,69,000*	*26,91,000*	*2,92,000*	

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT. B.—Other Appropriations.				
(1)—Principal repayment of Lloyd Barrage proper debt to the Central Government.	......	*23,86,000*	......	
(2)—Principal portion of the annual instalment towards repayment of the loans taken from the Central Government, included under "Other Consolidated Debt"	*7,69,000*	*3,05,000*	*2,92,000*	
TOTAL—*Charged* ...	*7,69,000*	*26,91,000*	*2,92,000*	

25.—GENERAL ADMINISTRATION.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A—HEADS OF PROVINCES.					
A.—*Salary of the Governor*	*Charged* ...	*66,000*	*60,600*	*60,500*	...
B.—Sumptuary allowance of the Governor ..	*Charged* ...	*8,000*	*6,000*	*6,000*	...
C.—Secretarial staff of the Governor ...	*Charged* ...	*26,500*	...	...	...
C.—Staff and household of the Governor ...	*Charged* ...	*70,500*	*58,000*	*77,400*	...
	Voted ...	...	30,000	7,000	...
D.—Expenditure from contract allowance ...	*Charged* ...	*19,800*	*15,800*	*17,800*	...
E.—Tour expenses	*Charged* ...	*30,000*	*30,000*	*30,000*	...
F.—Ministers	*Charged* ...	*55,500*	...	...	...
	Voted ...	23,000	78,000	75,000	...
	TOTAL ...	2,99,300	2,78,400	2,73,700	...
	Charged ...	*2,76,300*	*1,70,400*	*1,91,700*	...
	Voted ...	23,000	1,08,000	82,000	...
B.—LEGISLATIVE BODIES.					
G.—Provincial Legislative Assembly	Voted ...	82,400	10,000	16,000	3,476
H.—Elections for Legislatures	Voted ...	5,000	2,00,000	2,00,000	23,687
	TOTAL—Voted ...	87,400	2,10,000	2,16,000	27,163
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.					
I.—Civil Secretariat	*Charged* ...	*66,700*	*57,000*	*53,400*	...
	Voted .	2,29,100	1,65,200	2,23,500	19,803
J.—Public Services Commission	*Charged* .	*25,000*	...	...	...
K.—Local fund audit establishment	Voted ...	43,700	43,000	37,700	...
	TOTAL ..	3,64,500	2,65,200	3,14,600	19,803
	Charged ...	*91,700*	*57,000*	*53,400*	...
	Voted ...	2,72,800	2,08,200	2,61,200	19,803

25.—GENERAL ADMINISTRATION—*contd.*		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
D.—COMMISSIONERS.					
M.—Revenue Commissioner's Office	*Charged* ..	*44,300*	*51,000*	*54,800*	*77,357*
	Voted ...	96,100	97,800	1,11,000	1,60,753
	TOTAL ...	1,40,400	1,48,800	1,65,800	2,38,110
	Charged ...	*44,300*	*51,000*	*54,800*	*77,357*
	Voted ...	96,100	97,800	1,11,000	1,60,753
E.—DISTRICT ADMINISTRATION.					
N.—General establishments	*Charged* ...	*2,38,400*	*2,05,000*	*2,30,900*	*1,91,803*
	Voted ...	4,19,900	4,35,000	4,12,500	8,70,805
O.—Sub-divisional establishments	Voted ...	6,07,800	6,07,000	6,16,000	6,14,737
	TOTAL ...	12,66,100	12,47,000	12,59,400	16,77,345
	Charged ...	*2,38,400*	*2,05,000*	*2,30,900*	*1,91,803*
	Voted ...	10,27,700	10,42,000	10,28,500	14,85,542
G.—MISCELLANEOUS.					
Q.—Discretionary grants by heads of provinces, etc.	Voted ...	15,000	15,000	15,100	120
R.—Miscellaneous...	Voted ...	...	...	...	...
	TOTAL—Voted ...	15,000	15,000	15,100	120
Leave and Pension Contribution on account of Officers of Indian Civil Service payable to the Bombay Government	*Charged* ...	*1,08,400*	*1,27,000*	*1,27,000*	...
Leave and Pension Contribution payable to the Central Government on account of staff borrowed from the Comptroller's Office, Sind ...	Voted ...	1,000	...	...	...
Contribution payable to the Bombay Government in respect of 1/5th share of University Subvention ..	Voted ...	1,300	...	...	...
S.—Charges in England	*Charged* ...	*29,500*	*23,700*	*35,200*	...
	Voted ...	25,300	23,000	32,200	...
T.—Loss or gain by exchange	*Charged* ...	...	*—121*	...	...
	Voted ...	...	—111	...	...
For rounding ...	*Charged* ...	*+400*	*+621*	*+200*	...
	Voted ...	+400	+11	+200	...
GRAND TOTAL ...		23,39,000	23,38,500	24,39,400	19,62,541
	Charged ...	*7,89,000*	*6,34,600*	*6,93,200*	*2,69,160*
	Voted ...	15,50,000	17,03,900	17,46,2	16,93,381

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1937-38.	Strength. 1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C.—SECRETARIAL STAFF OF THE GOVERNOR.						
DETAILS.						
C.-1.—(1) Pay of Officers—						
Secretary (1,100) ... ... *Charged* ...	*1*	...	*12,400*			
TOTAL—*Charged* ...			*12,400*			
C.-1.—(2) Pay of Establishment—						
Superintendent and Clerks and Stenographer (160—200) .	1	...	*8,900*			
TOTAL—*Charged* ...			*8,900*			
C.-1.—(3) Alowances Honoraria, etc.—						
Travelling allowance (ordinary)			*1,100*			
House-rent and other allowances			*3,000*			
TOTAL—*Charged* ...			*4,100*			
C.-1.—(4) Contingencies—						
Non-contract contingencies ... *Charged* ...			*500*			
C.-1.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passages of officers lent by other Governments, Departments, etc. .. *Charged* ...			*600*			
TOTAL—Secretarial Staff—*Charged* ..			*26,500*			

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
C.—STAFF AND HOUSEHOLD OF THE GOVERNOR.							
C.-2.—MILITARY SECRETARY.							
C.-2.—(1) Pay of Officers—							
Military Secretary (830)		1	1	*11,000*		*16,560*	
Aide-de-Camp (730)		1	2	*17,800*		*18,040*	
TOTAL—*Charged* ...				*28,800*	*25,500*	*34,600*	
C.-2.—(2) Pay of Establishment—							
Superintendent (300—400)		1	1	*4,300*		6,000 (bracketed for Superintendent, Clerks, Servants and Leave salary)	
Clerks (50—200)		4	3	*4,900*			
Servants (17—30)		29	...	*6,200*			
Leave salary		...	...	*1,500*			
TOTAL ...	*Charged* ...			*16,900*	..	...	
	Voted ...			...	15,200	6,000	
C.-2.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			*2,500*		*1,000*	
	Voted ...			...		1,000	
House-rent and other allowances ...	*Charged* ...			*1,100*		*1,900*	
	Voted ...			...		...	
Purchase of motor cars	*Charged* ...			...		*27,900*	
TOTAL ...	*Charged* ...			*3,600*	*9,300*	*30,800*	
	Voted ...			...	2,100	1,000	
C.-2.—(4) Contingencies—							
Special grant for other equipment, curtains and furniture covers				...		*10,000*	
Non-Contract Contingencies				*10,000*		...	
Rents, Rates and Taxes				...		...	
Maintenance of furnishings of official residences ...				*4,000*		...	
Renewal of furnishings of official residences ...				...		...	
Maintenance of Government House gardens ...				*6,000*		...	
TOTAL ...	*Charged* ...			*20,000*	*22,000*	*10,000*	
	Voted ...			...	12,700	...	
C.-2.—(5) Grants-in-aid, Contributions, etc.—							
Contributions for passage of officers lent by other Governments, Departments, etc.				*1,200*	*1,200*	*2,000*	
TOTAL ...—*Charged* ...				*1,200*	*1,200*	*2,000*	
GRAND TOTAL	*Charged* ...			*70,500*	*58,000*	*77,400*	

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
F.—MINISTERS.				Rs.	Rs.	Rs.	Rs.
F.—(1) Pay of Officers—							
Ministers (1,500)	*Charged* ...	3	..	*49,500*	..	...	
	Voted ...	...	2	...	69,200	66,000	
Parliamentary Secretaries (500) ..	Voted ...	4	..	14,000	...	...	
TOTAL ...	*Charged*...			*49,500*	...	...	
	Voted ...			14,000	69,200	66,000	
F.—(2) Pay of Establishment—							
Clerks (120—200)	...	3	2	4,376		2,640	
Servants (16—18)	...	12	8	2,380		1,560	
Leave salary	...			344		...	
TOTAL—Voted	...			7,100	4,100	4,200	
F.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ...	*Charged* ...			*6,000*	...	...	
	Voted ...			...	...	4,000	
House-rent and other allowances ...	...			900		200	
TOTAL ...	*Charged* ..			*6,000*	...	...	
	Voted ...			900	4,200	4,200	
F.—(4) Contingencies—							
Non-contract contingencies ...	... Voted ...			800	500	500	
For rounding	*Charged* ...			...	...	...	
	Voted ...			+ 200	...	+ 100	
TOTAL, Ministers	*Charged* ...			*55,500*	...	...	
	Voted ...			23,000	78,000	75,000	

25.—GENERAL ADMINISTRATION. B.—Legislative Bodies.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
G.—PROVINCIAL LEGISLATIVE ASSEMBLY.						
G.—(1) Pay of Officers—						
Speaker (800)	1		8,800			
Deputy Speaker (300)	1		900			
TOTAL—Voted ...			9,700			
G.—(2) Pay of Establishment—						
Assistants (70—200)	2		2,100			
Chief Reporter and Reporters [150—250 + (1) 50 S. P.]...	5		8 800			
Servants (17)	5		830			
Leave salary			670			
TOTAL—Voted ...			12,400			
G.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			12,000			
House-rent and other allowances			36,300			
TOTAL—Voted ...			48,300	10,000	16,000	3,476
G.—(4) Contingencies—						
Non-contract contingencies			12,000			
GRAND TOTAL—Voted ...			82,400	10,000	16,000	3,476
25.—GENERAL ADMINISTRATION. B.—LEGISLATIVE BODIES.						
H.—Elections for Legislatures ... Voted ...			5,000	2,00,000	2,00,000	23,087

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
I—CIVIL SECRETARIAT.							
SUMMARY.							
I.—(1) Political and Reforms Department ...	*Charged* ...			*36,900*	*35,400*	*31,300*	...
	Voted ...			36,500	47,000	20,800	882
I.—(2) Home Department	Voted ...			31,500	23,700	22,000	...
I.—(3) General Department	Voted ...			22,000	14,500	22,000	...
I.—(4) Legal Department	Voted ...			28,900	11,000	...	...
I.—(5) Government Book Depct and Record Office	Voted ...			4,100	...	...	...
I.—(6) Finance Department	*Charged* ...			*29,800*	*21,600*	*22,100*	...
	Voted ...			81,700	46,600	58,300	...
I.—(7) Office of the Oriental Translator, Director of Information and Labour Commissioner	Voted ...			24,000	22,400	23,700	18,937
I.—(8) Passport Branch	Voted ...			400	...	100	—16
I.—(9) Revenue Department	Voted ...			...	...	44,600	...
I—(10) Temporary Establishment ...	Voted ...			...	...	32,000	...
GRAND TOTAL ...				2,95,800	2,22,200	2,76,900	19,803
	Charged ...			*66,700*	*57,000*	*53,400*	...
	Voted ...			2,29,100	1,65,200	2,23,500	19,803

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Strength. 1937-38	Strength. 1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
I.—CIVIL SECRETARIAT—*contd.*							
I.-1.—Political and Reforms Department.							
I.-1.—(a) Political Department.							
I.-1.—(a) (1) Pay of Officers—							
Chief Secretary (grade pay + S. P. 400 + O. S. P. 300)	... *Charged* ...	1	1	*35,400*		*29,200*	
Assistant Secretary (500—40—700)	... Voted ...	1	1	6,400		5,500	
TOTAL ...	*Charged* ...			*35,400*	*33,800*	*29,200*	
	Voted ...			6,400	5,500	5,500	
I.-1.—(a) (2) Pay of Establishment—							
Superintendents and Assistants (70—300) ...	...	3	5	5,200		8,400	
Clerks, Typists, etc. (50—140)	...	6	2	4,790		1,000	
Servants	...	6	...	1,248		...	
Leave salary	...	...	...	562		...	
TOTAL—Voted ...				11,800	16,800	9,400	
I.-1.—(a) (3) Allowances, Honoraria, &c.—							
House-rent and other allowances ...	*Charged* ...			*900*		*2,100*	
	Voted ..			100		1,000	
TOTAL ...	*Charged* ...			*900*	*1,600*	*2,100*	
	Voted ...			100	1,200	1,000	
I.-1—(a) (4) Contingencies—							
Contract Contingencies ...	...			5,725			
Pay of menials	...			275		4,900	
Non-contract Contingencies	...			6,000			
TOTAL—Voted ...				12,000	23,500	4,900	
I.-1.—(a) (5) Grants-in-aid, Contributions, etc.—							
Contributions for passages of officers lent by other Governments, Departments, &c. ...	...			*600*			
TOTAL, Political Department ...	*Charged* ...			*36,900*	*35,400*	*31,300*	
	Voted ...			30,300	47,000	20,800	
I.-1.—(b) Reforms Office.							
I.-1.—(b) (2) Payment of Establishment—							
Temporary Establishment ...	... Voted ...			6,100	...	...	
I.-1.—(b) (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	... Voted ...			100	...	...	882
TOTAL—Voted ...				6,200	...	...	882
TOTAL, Political and Reforms Department	*Charged* ...			*36,900*	*35,400*	*31,300*	...
	Voted ...			36,500	47,000	20,800	882

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1937-38	1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
I.—CIVIL SECRETARIAT—*contd.*						
I-2.—Home Department.						
I-2.—(2) **Pay of Establishment—**						
Superintendents and Assistants (70—400)	12	8	21,400		11,500	
Clerks, Typists, etc. (50—110)	10	9	7,580		7,200	
Servants (17—19)	4	6	852		1,300	
Leave salary	...	...	1,468		...	
TOTAL—Voted ...			31,300	23,400	20,000	
I-2.—(3) **Allowances, Honoraria, etc.—**						
House-rent and other allowances			200		2,000	
TOTAL—Voted ...			200	300	2,000	
TOTAL, Home Department—Voted ...			31,500	23,700	22,000	
I-3.—General Department.						
I-3.—(2) **Pay of Establishment—**						
Superintendents and Assistants (70—400)	8	8	15,166		11,500	
Clerks, Typists, etc. (50—110)	7	9	5,211		7,200	
Servants (17)	2	6	408		1,300	
Leave salary	...	...	1,015		...	
TOTAL—Voted ...			21,800	14,400	20,000	
I-3.—(3) **Allowances, Honoraria, etc.—**						
House-rent and other allowances			200		2,000	
TOTAL—Voted ...			200	100	2,000	
TOTAL, General Department—Voted ...			22,000	14,500	22,000	
I-4.—Legal Department.						
I-4.—(1) **Pay of Officers—**						
Assistant Secretary (550 + 100 S. P.) ... Voted ...			7,800		...	
TOTAL—Voted ...			7,800	6,900	...	
I-4.—(2) **Pay of Establishment—**						
Superintendents and Assistants (70—400)	3	...	6,189		...	
Clerks, Typists, etc. (50—140)	4	...	2,974		...	
Servants (17)	3	...	612		...	
Leave salary	...	...	525		...	
TOTAL ...			10,300	4,000	...	

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25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
I.—CIVIL SECRETARIAT—*concld*						
I.-4.—Legal Department—*contd.*						
I.-4.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			800			
TOTAL—Voted ...			800	100	...	
I.-4—(4) Contingencies—						
Purchase of Books			10,000			
TOTAL—Voted ...			10,000	..	...	
TOTAL, Legal Department—Voted ...			28,900	11,000		
I.-5.—Government Book Depôt and Record Office.						
I.-5.—(2) Pay of Establishment—						
Manager and Assistants (50—200)	2		2,510			
Clerks, etc. (25—75)	2		840			
Servants (17)	2		408			
Leave salary			142			
TOTAL—Voted ...			3,900	...	...	
I.-5.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances...			200			
TOTAL—Voted ...			200	..	...	
TOTAL, Government Book Depôt and Record Office ... ... Voted ...			4,100	.	...	

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.		Strength. 1937-38	Strength. 1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
I.—CIVIL SECRETARIAT—*contd.*							
I-6.—Finance Department.							
I.-6.—(1) Pay of Officers—							
Secretary (grade pay + 200 S. P.)	*Charged* ...	1	1	*27,800*		*20,000*	
Assistant Secretary (500—40—700)	Voted ...	1	1	4,640		5,500	
Leave salary ...	Voted ...	...	...	660		...	
TOTAL ...	*Charged* ...			*27,800*	*19,300*	*20,000*	
	Voted ...			7,100	5,600	5,500	
I.-6.—(2) Pay of Establishment—							
Superintendents and Assistants (70—400)	...	15	17	27,056		25,190	
Clerks, Typists, etc. (50—140)	...	13	17	10,344		13,250	
Servants ...	...	9	11	2,000		2,320	
Temporary establishment ...	...	...	...	26,100		3,040	
Leave salary ...	...	...	...	3,900		...	
TOTAL—Voted	...			69,400	36,000	43,800	
I.-6.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ...			*500*		*2,100*	
	Voted ...			300			
House-rent and other allowances	*Charged* ...			*900*		4,000	
	Voted ...			600			
TOTAL ...	*Charged* ...			*1,400*	*2,300*	*2,100*	
	Voted ...			900	1,900	4,000	
I.-6.—(4) Contingencies—							
Contract Contingencies ...	...			2,200		5,000	
Non-Contract Contingencies	...			1,000			
TOTAL—Voted	...			3,200	2,500	5,000	
I.-6.—(5) Grants-in-aid, Contributions, etc.—							
Amount payable to Central Government on account of entertainment of staff in the Comptroller's Office for the preparation of civil list and work in connection with charitable endowment	Voted ...			1,100	600	...	
Contributions for passages of officers lent by other Governments, Departments, etc. ...	*Charged* ...			*600*	...	...	
TOTAL, Finance Department ...	*Charged* ...			*29,800*	*21,600*	*22,100*	
	Voted ...			81,700	46,600	58,300	

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
I.—CIVIL SECRETARIAT—*contd.*						
I-7.—Office of the Oriental Translator, Director of Information and Labour Commissioner.						
I.-7.—(1) Pay of Officers—						
Oriental Translator, Director of Information and Labour Commissioner (550)	1	1	6,600		6,500	
Leave salary			2,200		...	
TOTAL—Voted ...			8,800	6,500	6,500	6,267
I.-7.—(2) Pay of Establishment—						
Assistant Translators and Clerks	7	10	13,530		15,612	
Servants	2	4	408		788	
Leave salary			662		...	
TOTAL—Voted ...			14,600	14,800	16,400	11,871
I.-7.—(3) Allwances, Honoraria, etc.—						
House-rent and other allowances			300		500	
TOTAL—Voted ...			300	400	500	582
I-7.—(4) Contingencies—						
Non-contract contingencies			300		300	
TOTAL—Voted ...			300	700	300	217
TOTAL, Office of the Oriental Translator, Director of Information and Labour Commissioner ... ... Voted ...			24,000	22,400	23,700	18,937

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C—CIVIL SECRETARIAT.—*concld.*						
I-8.—Passport Branch.						
I-8.—(1) Pay of Officers—						
Passport Officer (Special pay) ... *Charged* ...			...		550	
Passport Officer (Special pay) ... Voted ...			600		...	
TOTAL ... *Charged* ...			...	...	550	...
TOTAL ... Voted ...			600	600	...	418
I-8.—(2) Pay of Establishment—						
Superintendent and Assistants	3	2	5,700		2,890	
Servants...	1	1	200		210	
Leave salary			...		...	
TOTAL—Voted ...			5,900	3,100	3,100	3,080
I-8.—(3) Allowances, Honoraria etc.—						
House-rent and other allowances			100		...	
TOTAL—Voted ...			100	100	...	24
I-8.—(4) Contingencies—						
Non-contract Contingencies			300	300	300	273
Deduct—Contribution recoverable from the Central Government ... *Charged* ...			...	...	— 550	...
Deduct—Contribution recoverable from the Central Government ... Voted ...			— 6,500	— 4,100	— 3,300	— 3,811
TOTAL, Passport Branch ... *Charged* ...			...	...	...	...
TOTAL, Passport Branch ... Voted ...			400	...	100	— 16

25.—GENERAL ADMINISTRATION.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
K.—LOCAL FUND AUDIT ESTABLISHMENT.						
K.—(1) Establishment and other charges payable to other Governments, Departments, etc.—						
Cost on account of Local Fund Audit Establishment payable to the Central Government			36,600	36,000	31,380	...
Leave and pension contribution for gazetted officers and establishments			7,100	7,000	6,320	...
TOTAL—Voted ...			43,700	43,000	37,700	...

25—GENERAL ADMINISTRATION. D.—Commissioners.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
M—REVENUE COMMISSIONER'S OFFICE.							
M-1.—(1) Pay of Officers—							
Revenue Commissioner (*3,500*) ...	*Charged* ...	*1*	*1*	*42,000*		*42,500*	
Assistant Commissioners (200 – 1,200) ...	*Charged* ...	...	*1*	...		*1,100*	
	Voted ...	2	3	16,200		16,000	
TOTAL ...	*Charged* ...			*42,000*	*43,700*	*43,600*	*59,290*
	Voted ...			16,200	16,800	16,000	30,628
M-1.—(2) Pay of Establishment—							
Head clerk, clerks and stenographer (50 – 350) ...		31	49	47,070		61,170	
Servants (18)		10	27	2,231		2,510	
Temporary Establishment				8,227		370	
Leave salary				172		...	
Probable savings				...		—150	
TOTAL—Voted ...				57,700	58,800	63,900	94,132
M-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance — Fixed ...	*Charged* ...			*2,500*			
Travelling allowance — Ordinary ...	*Charged* ...			...			
Travelling allowance — Fixed ...	Voted ...			200		*11,800*	
Travelling allowance — Ordinary ...	Voted ...			4,200		6,000	
House-rent and other allowances ...	*Charged* ...			...			
	Voted ...			1,800			
TOTAL ...	*Charged* ...			*2,500*	*7,900*	*11,800*	*18,067*
	Voted ...			6,200	6,000	6,000	8,342
M-1.—(4) Contingencies—							
Contract contingencies				7,340		25,100	
Non-contract contingencies				8,660			
TOTAL—Voted ...				16,000	16,200	25,100	27,651
M-1.—(5) Grants-in-aid, contributions, etc.—							
Deduct—Contribution recoverable from Central Government on account of supervision charges of the Revenue Commissioner for the matches and sugar excise duty work	*Charged* ...			*—800*	*—600*	*—600*	...
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government	*Charged* ...			*+600*	...	...	...
TOTAL, Revenue Commissioner's Office	*Charged* ...			*44,300*	*51,000*	*54,800*	*77,357*
	Voted ...			96,100	97,800	1,11,000	1,60,753

25.—GENERAL ADMINISTRATION. E.—District Administration.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
N.—GENERAL ESTABLISHMENTS.							
SUMMARY.							
N-1.—General establishment ...	*Charged* ...			*2,38,400*	*2,05,000*	*2,30,900*	*1,91,803*
	Voted ...			6,40,800	6,56,900	6,33,300	6,59,218
N-2.—Treasury establishment...	Voted ...			2,10,000	2,09,000	2,10,100	2,11,587
TOTAL ...	*Charged* ...			*2,38,400*	*2,05,000*	*2,30,900*	*1,91,803*
	Voted ...			8,50,800	8,65,900	8,43,400	8,70,805
Deduct—Fixed amount transferred to 7, Land Revenue (*vide* page 49)				−3,43,000		−3,43,000	
Fixed amount transferred to "9, Stamps—Superintendence"—District establishment on account of establishment charges (*vide* page 59)				−2,400		−2,400	
Fixed amount transferred to "27, Administration of Justice, Courts of Law—Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 98)				−12,000		−12,000	
Fixed amount transferred to "27, Administration of Justice, Courts of Law—Criminal Courts—General Establishment" on account of establishment charges of Collectors (*vide* page 100)				−59,000		−59,000	
Fixed amount transferred to "27, Administration of Justice, Courts of Law—Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 101)				−14,500		−14,500	
TOTAL—Voted ...				−4,30,900	−4,30,900	−4,30,900	...
TOTAL, General Establishments ...	*Charged* ...			*2,38,400*	*2,05,000*	*2,30,900*	*1,91,803*
	Voted ...			4,19,900	4,35,000	4,12,500	8,70,805

25.—GENERAL ADMINISTRATION. E—District Administration.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
N-1.—GENERAL ESTABLISHMENT.							
N.-1.—(1) Pay of Officers—							
Collectors and Magistrates (1,000—2,250)	*Charged* ...	*5*	*5*	*1,07,300*		*1,14,300*	
	Voted ...	2	2	38,900		40,400	
Deputy Commissioner (1,000—1,500 *plus* Spl. pay 300)	*Charged* ...	*1*	*1*	*17,000*		*18,300*	
Assistant Collectors and Magistrates (450—1,350)	*Charged* ...	*9*	*6*	*71,700*		*60,300*	
Deputy Collectors and Magistrates and Huzur Mukhtiarkars (200—1,200) ...	Voted ...	*21*	20	1,19,305		1,15,700	
Head clerks and chitnises to Collectors (200—400)	Voted ...	*14*	14	41,835		44,800	
Temporary Deputy Collectors ...	Voted ...			...		3,500	
Leave salary	Voted ...			6,960		7,000	
Probable savings	Voted ...			...		—1,800	
TOTAL ..	*Charged* ...			*1,96,000*	*1,75,000*	*1,92,900*	*1,56,326*
	Voted ...			2,07,000	2,23,200	2,09,600	2,22,177
N.-1.—(2) Pay of Establishment—							
Clerks (30—150)	...	*257*	254	2,52,356		2,55,849	
Servants (16—21)	...	*194*	191	39,902		39,293	
Probable savings	...			—11,058		—15,942	
TOTAL—Voted ...				2,81,200	2,82,200	2,79,200	2,82,243
N.-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... *Charged* ...	Fixed ...			*32,900*		*26,900*	
	Ordinary ...			*4,500*		*2,800*	
Travelling allowance (Fixed) ...	Voted ...			30,500		25,700	
Travelling allowance (Ordinary) ...	Voted ...			35,000		34,000	
House-rent and other allowances ...	*Charged* ...			*800*		*800*	
House-rent and and other allowances ...	Voted ...			10,600		11,000	
Cost of passages granted under the Superior Civil Services Rules, 1924 ..	*Charged* ...			...		*7,500*	
TOTAL ...	*Charged* ...			*38,200*	*30,000*	*38,000*	*35,477*
	Voted ...			76,100	70,700	70,700	71,654

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
N.-1.—GENERAL ESTABLISHMENT—*contd.*						
N.-1.—(4) Contingencies—						
Service Postage and Telegrams			76,000		72,000	
TOTAL—Voted ...			76,000	78,300	72,000	83,144
No.-1.—(5) Grants-in-aid, Contribution, etc.—						
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government *Charged* ...			*4,200*	...	...	...
Add—Amount transferred from 28, Jails (page 110) ...			500	2,500	1,800	...
TOTAL, General Establishment ... *Charged* ...			*2,38,400*	*2,05,000*	*2,30,900*	*1,91,803*
TOTAL, General Establishment ... Voted ...			6,40,800	6,56,900	6,33,300	6,59,218
N-2.—TREASURY ESTABLISHMENT						
N.-2.—(1) Pay of Officers—						
Mamlatdars and Mukhtiarkars (200—400) ... Voted ...	1	1	4,500	4,800	4,800	4,753
N-2.—(2) Pay of Establishment—						
Head Accountants and clerks, etc. (30—300) ...	189	189	1,85,130		1,87,320	
Servants (16—40)	39	39	7,740		8,000	
Probable savings			—17,970		—20,120	
TOTAL—Voted ...			1,74,900	1,75,200	1,75,200	1,77,326
N.-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)—Voted			2,275		2,000	
House-rent and other allowances—Voted			4,125		4,300	
TOTAL—Voted ...			6,400	5,300	6,300	6,358
N.-2.—(4) Contingencies—						
Pay of menials			7,000		7,000	
Contract contingencies			6,199		5,600	
Non-contract contingencies			11,001		11,200	
TOTAL—Voted ...			24,200	23,700	23,800	23,150
TOTAL, Treasury Establishment ... Voted ...			2,10,000	2,09,000	2,10,100	2,11,597

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
0.—SUB-DIVISIONAL ESTABLISHMENTS.						
0.—(1) Pay of Officers—						
Mukhtiarkars (200—400)	60	60	1,76,800		1,76,800	
Leave salary			8,000		8,000	
TOTAL—Voted ...			1,84,800	1,80,800	1,84,800	1,86,276
0.—(2) Pay of Establishment—						
Mahalkaris, clerks, etc. (30—140)	320	325	2,80,984		2,86,652	
Servants (15—22)	361	365	69,116		70,000	
Temporary establishment			...		...	
Probable savings			...		—152	
TOTAL—Voted ...			3,50,100	3,52,500	3,56,500	3,53,748
0.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			12,120		12,100	
Travelling allowance (ordinary)			58,000		60,000	
House-rent and other allowances			2,780		2,600	
TOTAL—Voted ...			72,900	73,700	74,700	74,713
TOTAL, Sub-Divisional Establishments ... Voted ...			6,07,800	6,07,000	6,16,000	6,14,737

25.—GENERAL ADMINISTRATION. G.—Miscellaneous.	Strength, 1937-38.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Q.—DISCRETIONARY GRANTS BY HEADS OF PROVINCES.					
Q.—(1) Contingencies—					
Discretionary grants of the Governor		15,000		15,000	
Discretionary grants of the Commissioner ...		...		100	
TOTAL, Discretionary grants by Heads of Provinces ... ... Voted ...		15,000	15,000	15,100	120
25.—GENERAL ADMINISTRATION. S.—Charges in England.					
A.—Secretary of State for India—					
University Subvention ... ... Voted ...		...	1,100	1,000	
Leave salaries and sundry items ... *Charged* ...		...	...	*2,700*	
TOTAL ... *Charged* ...		...	...	*2,700*	
TOTAL ... Voted ...		...	1,100	1,000	
B.—High Commissioner for India.—					
Leave and Deputation, salaries, etc. ... Voted ...		3,000	...	6,000	
Sterling overseas pay ... ... *Charged* ...		*28,500*	*21,500*	*31,300*	
Local Government's share of the cost of H. C.'s. establishment ... ... Voted ...		17,800	17,300	16,000	
Allowances, etc., to selected candidates for the Indian Civil Service ... *Charged* ...		*1,000*	*2,200*	*1,200*	
Allowances, etc., to selected candidates for the Indian Civil Service ... Voted ...		4,500	4,600	9,200	
TOTAL ... *Charged* ...		*29,500*	*23,700*	*32,500*	
TOTAL ... Voted ...		25,300	21,900	31,200	
GRAND TOTAL ... *Charged* ...		*29,500*	*23,700*	*35,200*	
GRAND TOTAL ... Voted ...		25,300	23,000	32,200	

27.—ADMINISTRATION OF JUSTICE.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—HIGH COURT	...	...	...	...	...
B.—LAW OFFICERS	*Charged* ...	*13,800*	...	...	...
	Voted ...	1,36,100	1,50,000	1,47,700	1,56,525
C.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE ...	...	*	1,000	1,000	...
D.—CORONER'S COURT	...	...	...	...	...
E.—PRESIDENCY MAGISTRATES' COURTS	...	...	...	...	...
F.—JUDICIAL COMMISSIONERS	*Charged* ...	*2,89,300*	*42,500*	*42,500*	*48,259*
	Voted ...	25,500	2,66,800	2,59,600	2,57,584
G.—CIVIL AND SESSIONS COURTS	*Charged* ...	*36,000*	*27,300*	*26,800*	*24,998*
	Voted ...	4,45,300	4,59,000	4,51,100	4,52,976
H.—COURTS OF SMALL CAUSES...	Voted ...	49,600	49,000	52,000	57,487
I.—CRIMINAL COURTS	Voted ...	1,80,400	1,84,800	1,79,400	1,02,856
J.—PLEADERSHIP EXAMINATION CHARGES	...	...	...	...	...
K.—EXCHANGE	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
LEAVE AND PENSION CONTRIBUTION ON ACCOUNT OF OFFICERS OF THE INDIAN CIVIL SERVICE PAYABLE TO THE BOMBAY GOVERNMENT	*Charged* ...	*24,600*	*21,000*	*21,000*	...
L.—CHARGES IN ENGLAND	*Charged* ...	*,500*	...	*4,000*	...
	Voted ...	38,200	...	1,000	...
For rounding ...	*Charged* ...	*+800*	*+200*	*—300*	...
	Voted ...	—100	+400	+200	...
	TOTAL ...	12,43,000	12,02,000	11,86,000	11,00,685
TOTAL ...	*Charged* ...	*3,68,000*	*91,000*	*94 000*	*73,257*
	Voted ...	8,75,000	11,11,000	10,92,000	10,27,428

* Provision made under F.— Judicial Commissioners— Official Assignee.

B-1.—ADMINISTRATION OF JUSTICE. B.—Law Officers.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
B-1.—LAW OFFICERS.							
Advocate-General	*Charged* ...	1	...	*13,800*		...	...
	Voted ...	...		..		15,000	...
TOTAL	*Charged* ...			*13,800*	...	...	...
	Voted ...			...	15,000	15,000	...
B-2.—MOFUSSIL ESTABLISHMENT.							
B-2.—(1) Pay of Officers—							
Government Pleaders (100—750)		8	8	22,200		21,000	
Total—Voted ...				22,200	21,000	21,000	20,961
B-2.—(2) Pay of Establishment—							
Superior Establishment (30—80)		7	7	5,000		5,000	
Inferior Establishment				...		...	
Total—Voted ...				5,000	5,000	5,000	3,904
B-2.—(3) Allowances, Honoraria, etc.—							
Allowance to Public Prosecutor, Sind, for establishment and other charges.				1,800		1,800	
Fees in Government Civil and Criminal cases ...				1,01,600		99,400	
Fees to pleaders in murder cases				1,500		1,000	
Total—Voted ...				1,04,900	1,04,500	1,02,200	1,11,000
B-2.—(4) Contingencies—							
Other supplies and services .. ... Voted ...				6,200	5,500	5,500	20,660
B-2.—(5) Establishment charges recoverable from other Governments and Departments—							
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government.				– 1,000		—1,000	...
Deduct—Amount recoverable from the Military Department on account of special pay of the Public Prosecutor.				– 1,200		...	...
Total—Voted ...				– 2,200	—1,000	—1,000	...
TOTAL	*Charged* ...			*13,800*	...	..	...
	Voted ...			1,36,100	1,50,000	1,47,700	1,56,525

ADMINISTRATION OF JUSTICE. F.—Judicial Commissioners.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
F.-1.—Judicial Commissioners ...	*Charged* ...			*2,89,300*	*42,500*	*42,500*	*48,259*
	Voted ...			...	2,43,800	2,38,500	2,39,104
F.-2.—Official Assignee	...			25,500	23,000	21,100	18,480
Total ...				3,14,800	3,09,300	3,02,100	3,05,843
	Charged ...			*2,89,300*	*42,500*	*42,500*	*48,259*
	Voted ...			25,500	2,66,800	2,59,600	2,57,584
F-1.—JUDICIAL COMMISSIONERS.							
F.-1.—(1) Pay of Officers—							
Judicial and Additional Judicial Commissioners (3,000—3,500)	*Charged* ...	6	*1*	*1,63,300*		*42,000*	
... (3,000) ...	Voted ...	...	3	...		1,08,000	
Registrars (300—1,000) + 100 Special pay	Voted ...	...	2	...		16,800	
Lump deduction for probable savings ...	...	...				—5,500	
Total ...	*Charged* ...			*1,63,300*	*42,000*	*42,000*	*47,166*
	Voted ...			...	1,22,000	1,19,300	1,14,559
F.-1.—(2) Pay of Establishment—							
Superior Establishment (30—350) ...	*Charged* ...	46	...	*71,632*		...	
	Voted ...	...	46			69,508	
Inferior Establishment (10—24) ...	*Charged* ...	33	...	*7,068*		...	
	Voted ...	...	33			7,092	
Lump deduction for probable savings ...	...					—3,000	
Total ...	*Charged* ...			*78,700*	...	...	...
	Voted ...			...	78,600	73,600	76,751
F.-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			*1,400*		500	
	Voted ...			...		800	
House-rent and other allowances ...	*Charged* ...			*8,600*		...	
	Voted ...			...		8,600	
Total ...	*Charged* ...			*10,000*	*500*	*500*	*1,093*
	Voted ...			...	9,200	9,400	9,361
F.-1.—(4) Contingencies—							
Contract contingencies	...			*5,600*		5,800	
*Non-contract contingencies	...			*22,192*		21,692	
Other supplies and services	...			*4,000*		4,000	
Pay of menials	...			*1,308*		1,308	
Total ...	*Charged* ...			*33,100*	...	...	...
	Voted ...			...	30,600	32,800	34,982
F.-1.—(5) Establishment charges payable to other Governments, Departments, etc.—							
Add—Passage contribution on account of officers of the I. C. S, payable to the Bombay Government—*Charged*.				*600*	...	...	...
Carried over ...				2,85,700	2,82,900	2,77,600	2,83,912

* NOTE.—This sum includes the amount required for payment of the Municipal taxes for the whole of the Judicial Commissioner of Sind's Court building occupied by the Offices of the Judicial Commissioner of Sind, Revenue Commissioner for Sind, Comptroller, Sind and the Sind Secretariat.

ADMINISTRATION OF JUSTICE. F.—Judicial Commissioners—*contd.*	Strength. 1937-38.	1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
Brought forward ... ... *Charged* ...			*2,85,700*	*42,500*	*42,500*	*48,259*
Voted ...			...	2,40,400	2,35,100	2,35,653
PROCESS-SERVING ESTABLISHMENT.						
F-1.—(6) **Pay or Establishment—**						
Superior Establishment (30—75) ... *Charged* ...	6	...	*3,000*	...	...	
Voted ...	...	6	...		2,900	
Leave salary ... ... *Charged* ...			*100*		...	
Total ... *Charged* ...			*3,100*	...	...	...
Voted ...			...	3,000	2,900	2,985
F-1.—(7) **Allowances, Honoraria, etc.—**						
Travelling allowance (ordinary) ... *Charged* ...			*20*	...	...	...
Voted ...			...		20	
House-rent and other allowances ... *Charged* ...			*480*		...	...
Voted ...			...		480	
Total ... *Charged* ...			*500*	...	...	...
Voted ...			...	400	500	466
TOTAL—Judicial Commissioners ...			2,89,300	2,86,300	2,81,000	2,87,363
Charged ...			*2,89,300*	*42,500*	*42,500*	*48,259*
Voted ...			...	2,43,800	2,38,500	2,39,104
F.-2.—OFFICIAL ASSIGNEE (*a*) AND ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.						
F-2.—(1) **Pay of Officers—**						
Official Assignee (including special pay at Rs. 50 per mensem)—	1	1	12,100		12,000	
Leave salary			2,000		...	
Total—Voted ...			14,100	12,000	12,000	10,700
F-2.—(2) **Pay of Establishment—**						
Superior Establishment	7	6	7,100		6,581	
Inferior Establishment	3	3	550		569	
Leave salary			150		150	
Total—Voted ...			7,800	7,400	7,300	6,274
F-2—(3) **Allowances, Honoraria, etc.—**						
House-rent and other allowances			1,000		1,000	
Total—Voted ...			1,000	1,000	1,000	952
F-2.—(4) **Contingencies—**						
Non-contract contingencies			800		800	
Total—Voted ...			800	700	800	554
F-2.—(5) **Deficit in the Unclaimed dividend—**						
Capital account of the Official Assignee and Receiver ...			1,800	1,900	...	

ADMINISTRATION OF JUSTICE. G.—Civil and Sessions Courts.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
SUMMARY.				Rs.	Rs.	Rs.	Rs.
G-1.—District and Sessions Judges	*Charged* ...			*36,000*	*27,300*	*26,800*	*24,998*
	Voted ...			1,85,200	2,09,400	1,94,700	2,10,336
G-2.—Subordinate Judges ...	... ...			1,99,800	1,90,100	1,97,100	1,95,680
G-3.—Process-serving Establishment	... ...			60,300	59,500	59,300	46,960
	TOTAL ...			4,81,300	4,86,300	4,77,900	4,77,974
	Charged ...			*36,000*	*27,300*	*26,800*	*24,998*
	Voted ...			4,45,300	4,59,000	4,51,100	4,52,976
DETAILS.							
G-1.—DISTRICT AND SESSIONS JUDGES (a).							
G-1.—(1) Pay of Officers—							
Civil and Sessions Judges and other officers. (650—3,000) ...	*Charged* ...	2	*1*	*36,000*		*26,800*	
(750—2,250) ...	Voted ...	5	*6*	79,800		95,600	
Leave salary	Voted ...			...		...	
Lump deduction for probable savings ...	Voted ...			...		—2,500	
Total ...	*Charged* ...			*36,000*	*25,300*	*26,800*	*23,344*
	Voted ...			79,800	1,07,000	93,100	1,05,957
G-1.—(2) Pay of Establishment—							
Superior Establishment (40—200)	... ...	44	44	42,900		43,668	
Inferior Establishment (15—21) ...	... ...	25	25	5,200		5,232	
Temporary Establishment ...	... ...			12,000		9,000	
Leave salary	... ...			...		...	
Lump deduction for probable savings	... ...			—1,500		—3,500	
	Total—Voted ...			58,600	58,200	54,400	57,620
G-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowances (ordinary)	*Charged* ...			...		...	
	Voted ...			2,500		2,500	
House-rent and other allowances ...	Voted ...			700		700	
Fees to Government Examiner of questioned documents...				200		200	
Cost of passages under the Superior Civil Services Rules	*Charged* ...			...		...	
Total ...	*Charged* ...			...	*2,000*	...	*1,654*
	Voted ...			3,400	3,400	3,400	4,425
G-1.—(4) Contingencies—							
Contract contingencies ...	... ...			5,800		5,800	
Non-contract contingencies ...	... ...			8,350		8,250	
Other supplies and services ...	... ...			25,500		26,000	
Pay of menials	... ...			3,750		3,750	
	Total—Voted ...			43,400	40,800	43,800	42,334
	TOTAL ...			2,21,200	2,36,700	2,21,500	2,35,334
TOTAL ...	*Charged* ...			*36,000*	*27,300*	*26,800*	*24,998*
	Voted ...			1,85,200	2,09,400	1,94,700	2,10,336

(a) Expenditure is controlled by the District Judges.

ADMINISTRATION OF JUSTICE. G.—Civil and Sessions Courts—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
G-2.—SUBORDINATE JUDGES.						
G-2.—(1) Pay of Officers—						
Sub-Judges (200—1,200)	17	17	95,500		1,03,500	
Leave salary			...		...	
Lump deduction for probable savings			...		—8,000	
Total—Voted ...			95,500	84,200	95,500	93,419
G-2.—(2) Pay of Establishment—						
Superior Establishment (30—140)	109	109	94,800		91,928	
Inferior Establishment (14—18)	50	50	9,900		9,876	
Temporary Establishment			...		2,096	
Lump deduction for probable savings			—2,000		—4,000	
Leave salary			...		...	
Total—Voted ...			1,02,700	1,03,900	99,900	1,00,580
G-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,400		1,500	
House-rent and other allowances			200		200	
Total—Voted ...			1,600	2,000	1,700	1,681
TOTAL—Voted ...			1,99,800	1,90,100	1,97,100	1,95,680
G-3.—PROCESS-SERVING ESTABLISHMENT.						
G-3.—(1) Pay of Establishment—						
SUBORDINATE COURTS.						
Superior Establishment (20—50)	146	146	45,900		45,800	
Leave salary			...		...	
Lump deduction for probable savings			...		—1,000	
Total—Voted ...			45,900	45,000	44,800	44,571
Add—Fixed amount transferred from "25.—General Administration" (page 88)			12,000	12,000	12,000	
G-3.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,400		2,500	
Total—Voted ...			2,400	2,500	2,500	2,389
TOTAL—Voted ...			60,300	59,500	59,300	46,960

ADMINISTRATION OF JUSTICE. H.—Courts of Small Causes.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.		Rs.
H—MOFUSSIL COURTS						
H.—(1) Pay of Officers—						
Judge and other Officers (150—1,500)	2	2	17,100		21,100	
Leave salary			...		...	
Lump deduction for probable savings			...		— 1,000	
Total—Voted ...			17,100	16,200	20,100	26,007
H.—(2) Pay of Establishment—						
Superior Establishment (20—200)	30	30	16,936		22,664	
Inferior Establishment (15—20)	6	6	1,236		1,236	
Temporary Establishment			1,939		...	
Lump deduction for probable savings			...		— 2,000	
Process-serving establishment			3,689		...	
Total—Voted ...			23,800	23,500	21,900	22,927
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			226		...	
House-rent and other allowances			2,974		3,300	
Total—Voted ...			3,200	3,300	3,300	3,081
H.—(4) Contingencies—						
Contract contingencies			1,100		1,100	
Non-contract contingencies			3,600		4,800	
Pay of menials			800		800	
Total—Voted ...			5,500	6,000	6,700	5,472
TOTAL—Voted ...			49,600	49,000	52,000	57,487

ADMINISTRATION OF JUSTICE. I.—Criminal Courts.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
I-1.—General Establishment ... ... Voted ...			1,62,200	1,65,800	1,60,900	99,488
I-2.—Judicial Establishment ... ... Voted ...			18,200	19,000	18,500	3,368
TOTAL—Voted ...			1,80,400	1,84,800	1,79,400	1,02,856
DETAILS.						
I-1.—GENERAL ESTABLISHMENT.						
I-1.—(1) Pay of Officers—						
Resident and City Magistrates (200—1,500)	13	13	66,300		66,300	
Leave salary			3,500		3,500	
Lump deduction for probable savings			...		—1,000	
Total—Voted ...			69,800	71,800	68,800	67,322
I-1.—(2) Pay of Establishment—						
Temporary Establishment			3,200		3,200	
Add—Fixed amount transferred from "25—General Administration—General Establishments" (page 88) ...			59,000		59,000	
Total—Voted ...			62,200	62,200	62,200	3,040
I-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,300		1,320	
Travelling allowance (ordinary)			585		550	
House-rent and other allowances			615		630	
Total—Voted ...			2,500	2,500	2,500	2,822
Carried over ..			1,34,500	1,36,500	1,33,500	73,184

ADMINISTRATION OF JUSTICE. I.—Criminal Courts—contd.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs	Rs.
Brought over ...	1,34,500	1,36,500	1,33,500	73,184
I-1.—GENERAL ESTABLISHMENT—*contd.*				
I-1.—(4) Contingencies—				
Contract contingencies ...	4,870		4,870	
Pay of menials ...	3,478		3,480	
Non-contract contingencies ...	2,902		2,450	
Other supplies and services ...	16,200		16,600	
Rewards to witnesses ...	250		...	
Total—Voted ...	27,700	29,300	27,400	26,304
TOTAL—Voted ...	1,62,200	1,65,800	1,60,900	99,488
I-2.—JUDICIAL ESTABLISHMENT.				
I-2.—(1) Establishment charges payable to other Governments, Departments, etc.—				
Add—Fixed amount transferred from "25.—General Administration—Charges of Administration" on account of Establishment charges of Collectors (page 88) ...	14,500		14,500	...
TOTAL—Voted ...	14,500	14,500	14,500	...
I-2.—(3) Contingencies—				
Contract contingencies ...	...		...	
Non-contract contingencies ...	1,206		1,180	
Pay of menials ...	954		920	
Other supplies and services ...	1,540		1 900	
Total—Voted ...	3,700	4,500	4,000	3,368
TOTAL—Voted ...	18,200	19,000	18,500	3,368
L.—CHARGES IN ENGLAND.				
A.—Secretary of State for India.				
Provision for possible expenditure in connection with criminal appeal cases.	800		1,000	
TOTAL—Voted ...	800	...	1,000	...
3.—High Commissioner for India.				
Leave and Deputation salaries, etc. ... *Charged* ...	3,500	...	...	
Voted ...	37,400	...	...	
Sterling overseas pay... *Charged* ...	...	...	4,000	
TOTAL ... *Charged* ...	3,500	...	4,000	..
Voted ...	37,400	...	...	...
GRAND TOTAL ... *Charged* ...	3,500	...	4,000	...
Voted ...	38,200	...	1,000	...

28.—JAILS AND CONVICT SETTLEMENTS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—Jails	*Charged* ...	*10,400*	*7,500*	*11,000*	*451*
	Voted ...	6,26,900	6,02,500	6,10,500	5,08,824
B.—Jail Manufactures	Voted ...	18,900	27,000	15,600	23,936
C.—Charges in England	*Charged* ...	*700*	*600*	*1,000*	
	Voted ...	16,600	...	...	
D.—Loss or Gain by Exchange	*Charged* ...	...	*−3*	...	
	Voted ...	...	...	...	
For rounding ...	*Charged* ...	*−100*	*+503*	...	
	Voted ...	−400	−500	−100	
	TOTAL ...	6,73,000	6,37,600	6,38,000	5,33,211
TOTAL ..	*Charged* ...	*11,000*	*8,600*	*12,000*	*451*
	Voted ...	6,62,000	6,29,000	6,26,000	5,32,760

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

SUMMARY.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	*Charged* ...	*10,400*	*7,500*	*11,000*	...
	Voted ...	8,000	7,300	5,200	1,213
PAY OF OFFICERS	*Charged* ...	...	...	...	*451*
	Voted ...	37,600	33,900	33,900	33,031
PAY OF ESTABLISHMENT	Voted ...	1,61,200	1,56,100	1,66,100	1,59,717
ALLOWANCES, HONORARIA, ETC....	*Charged* ...	...	...	...	...
	Voted ...	29,100	29,400	29,400	33,035
DIETARY CHARGES	Voted ...	1,68,300	1,61,700	1,61,700	1,69,730
HOSPITAL CHARGES	Voted ...	7,700	6,600	6,600	8,982
CLOTHING AND BEDDING OF PRISONERS	Voted ...	100	100	100	25,802
SANITATION CHARGES	Voted ...	16,000	14,000	14,000	14,680
CHARGES FOR MOVING PRISONERS	Voted ...	23,000	14,700	14,700	33,300
MISCELLANEOUS SERVICES AND SUPPLIES	Voted ...	20,000	16,900	16,900	18,998
CONTINGENT CHARGES	Voted ...	19,600	15,100	15,100	6,293
EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT	Voted ...	2,800	2,700	2,700	2,860
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES	Voted ...	28,900	13,000	13,100	1,183
GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS ...	...	73,600	1,06,000	1,06,000	...
Total ...		6,06,300	5,85,000	5,96,500	5,09,275
Add—Transfers from "*Jail Manufactures*" (page 111) ...	Voted ...	+ 31,000	+ 25,000	+ 25,000	...
TOTAL, JAILS ..		6,37,300	6,10,000	6,21,500	5,09,275
TOTAL ...	*Charged* ...	*10,400*	*7,500*	*11,000*	*451*
	Voted ...	6,26,900	6,02,500	6,10,500	5,08,824

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

RE-DISTRIBUTION OF THE ABOVE—		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
SUPERINTENDENCE		18,400		16,200	1,213
CENTRAL JAILS		1,38,711		1,29,514	1,46,477
DISTRICT JAILS		2,23,363		2,14,774	2,26,226
LOCK-UPS		8,715		8,185	11,497
CONVICT CAMPS		1,09,967		1,07,833	1,13,905
LEAVE SALARY		4,644		808	8,774
Add—TRANSFERS FROM JAIL MANUFACTURES—					
CENTRAL JAILS		} +31,000		} + 25,000	...
DISTRICT JAILS					
CRIMINAL TRIBES SETTLEMENT OFFICE		28,900		13,100	1,183
GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS		73,600		1,06,000	
ROUNDING				+ 86	
TOTAL ...		6,37,300	6,10,000	6,21,500	5,09,275
TOTAL ...	*Charged* ...	*10,400*	*7,500*	*11,000*	*451*
	Voted ...	6,26,900	6,02,500	6,10,500	5,08,824

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
A-1.—SUPERINTENDENCE.							
A.-1—(2) Pay of Establishment—							
Clerks and other Superior Establishment (30—250) ...		5	5	5,350		4,726	...
Servants (17)		...	2	...		374	...
Leave salary				250		...	...
TOTAL—Voted ...				5,600	5,100	5,100	...
A-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			...		...	...
	Voted ...			150		100	...
House-rent and other allowances ..	*Charged* ...			...		...	...
	Voted ...			350		...	...
TOTAL ...	*Charged* ...			...	...	...	...
	Voted ...			500	1,000	100	...
A-1.—(4) Contingencies—							
Non-contract contingencies				1,100	1,200	...	1,213
A-1.—(5) Establishment charges payable to other Governments and Departments—							
Add—Moiety of pay and allowances of the Director of Health and Prisons, and of menials and of telephone charges transferred from "39—Public Health" (page 145).	*Charged* ...			*10,400*	*7,500*	*11,000*	...
	Voted ...			800	...	...	...
TOTAL	*Charged* ...			*10,400*	*7,500*	*11,000*	...
	Voted ...			800	...	...	...
TOTAL ...				18,400	14,800	16,200	1,213
TOTAL A-1.—Superintendence ..	*Charged* ...			*10,400*	*7,500*	*11,000*	...
	Voted ...			8,000	7,300	5,200	1,213

28.—JAILS AND CONVICT SETTLEMENT. A.—Jails—*contd.*		Strength. 1937-38	Strength. 1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
PAY OF OFFICERS.							
A-2.—SUPERINTENDENTS AND ASSTT. SURGEONS.							
A-2.—(b) **Central Jails** (240—900) + 100 Special Pay	*Charged* ...		...	...		...	
	Voted ...	2	2	15,800		15,704	
A-2.—(c) **District Jails** (450—600) + 50 Special Pay; Medical Officers' allowance (100—150)	Voted ...	2	1	12,900		9,450	
A-2.—(d) **Convict Camps** (500—650) + 50 Special Pay ...	Voted ...	1	1	8,900		8,660	
For rounding ...	Voted ...			...		+ 86	
TOTAL A-2.—Superintendents and Assistant Surgeons. ...	*Charged* ...	...	...	...	...	...	*451*
	Voted ...	5	4	37,600	33,900	33,900	33,031
TOTAL ...				37,600	33,900	33,900	33,482
PAY OF ESTABLISHMENT.							
A-3.—JAILORS, DEPUTY AND ASSISTANT JAILORS.							
A-3.—(b) Central Jails (90—350)	...	3	3	6,731		5,362	
A-3.—(c) District Jails (55—290)	...	4	4	4,679		6,975	
A-3.—(d) Convict Camps (100—290) ...	...	3	3	4,535		5,555	
Leave salary	...			555		808	
TOTAL A-3.—Jailors, etc.—Voted	...			16,500	19,000	18,700	21,419
A-4.—CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENT.—VOTED.							
A-4.—(b) Central Jails (30—200)							
Clerks, Teachers and Mechanical Engineers	...	7	7	5,255		6,325	
A-4.—(c) District Jails (30—125)							
Clerks, teachers and carpenters ...	...	8	10	5,770		7,625	
A-4.—(d) Convict Camps (30—100) ...	...						
Clerks and teachers	...	3	3	2,275		2,350	
Leave salary	...			300		...	
TOTAL A-4.—Clerical, etc., Establishment—Voted	...	18	20	13,600	14,900	16,300	14,022
Carried over	...			30,100	33,900	35,000	35,441

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			30,100	33,900	35,000	35,441
PAY OF ESTABLISHMENT—*contd.*						
A.-5.—JAIL GUARDING STAFF—VOTED.						
A.-5—(b) **Central Jails**—						
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (20—65)	117	117	33,028		32,990	
Temporary Establishment			793		...	
A.-5—(c) **District Jails**—						
Subedars, Jamadars, Havildars, Naiks. Sepoys and Matrons (20—65)	109	136	29,622		37,062	
Temporary Establishment			720		1,920	
A.-5—(d) **Convict Camps**—						
Subedars, Jamadars, Havildars, Naiks, Sepoys etc. (21—55)	99	99	27,278		27,240	
Temporary Establishment ... ... (Including Convict Camp, Sukkur).			21,756		14,688	
Leave salary			3,103		...	
TOTAL **A-5—Guarding Staff** ... ... Voted ...	325	352	1,16,300	1,05,000	1,13,900	1,07,572
A.-7—MEDICAL ESTABLISHMENT.						
A-7.—(b) **Central Jails**—						
Sub-Assistant Surgeons and Compounders (25—200) + 5 Special pay	3	3	4,184		3,924	
A-7.—(c) **District Jails and Sub-Jails**—						
Sub-Assistant Surgeons and Compounders (25—200)	4	6	6,067		9,328	
A-7.—(d) **Convict Camps**—						
Sub-Assistant Surgeons and Compounders (25—200)	3	3	3,863		3,948	
Leave salary			686		...	
TOTAL **A-7 —Medical Establishment**—Voted ...	10	12	14,800	17,200	17,200	16,913
Deduct.—Emergency deductions from pay ...			...	...	...	-209
TOTAL—**Pay of Establishment**—Voted ...			1,61,200	1,56,100	1,66,100	1,59,717

28.—JAILS AND CONVICT SETTLEMENTS. A—Jails—*contd.*		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Allowances, Honoraria, etc.					
A-8.—ALLOWANCES.					
Travelling Allowance—					
A-8.—(b) Central Jails	Fixed ...	...		...	
	Ordinary ...	1,400		1,200	
A-8.—(c) District Jails	Fixed ...	600		420	
	Ordinary ...	1,350		980	
A-8.—(d) Convict Camps	Fixed ...	1,800		1,600	
	Ordinary ...	1,050		800	
TOTAL—Travelling allowance—Voted ...		6,200	6,100	5,000	6,482
House rent and other Allowances—Voted.					
A-8.—(b) Central Jails		5,200		5,149	
A-8.—(c) District Jails, Sub-Jails and temporary Camp, Sukkur ...		12,400		12,309	
A-8.—(d) Convict Camps		5,300		6,942	
Total, House-rent and other allowances ... ... Voted ...		22,900	23,300	24,400	26,553
TOTAL A-8.—Allowances, Honoraria, etc.		29,100	29,400	29,400	33,035
Contingencies.					
A-9.—DIETARY CHARGES.					
A-9.—(b) Central Jails		46,000		40,000	
A-9.—(c) District Jails		96,500		91,000	
A-9.—(d) Lock-ups		4,800		4,700	
A-9.—(e) Convict Camps		21,000		26,000	
TOTAL A-9.—Dietary Charges—Voted ...		1,68,300	1,61,700	1,61,700	1,69,730

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*				
A-10—HOSPITAL CHARGES—				
A-10.—(*b*) Central Jails	2,500		2,500	
A-10.—(*c*) District Jails	4,000		2,900	
A-10.—(*d*) Convict Camps	1,200		1,200	
TOTAL A-10.—Hospital Charges—Voted ...	7,700	6,600	6,600	8,982
A-11.—CLOTHING AND BEDDING OF PRISONERS.				
A-11.—(*b*) Central Jails	20		20	
A-11.—(*c*) District Jails...	70		30	
A-11.—(*d*) Lock-ups	...		...	
A-11.—(*e*) Convict Camps	10		50	
TOTAL A-11.—Clothing, etc.—Voted ...	100	100	100	25,082
A-12.—SANITATION CHARGES.				
A-12.—(*b*) Central Jails	8,000		8,000	
A-12.—(*c*) District Jails	7,690		5,690	
A-12.—(*d*) Lock-ups	10		10	
A-12.—(*e*) Convict Camps	300		300	
TOTAL A-12.—Sanitation Charges—Voted ...	16,000	14,000	14,000	14,680
A-13.—CHARGES FOR MOVING PRISONERS.				
A-13.—(*b*) Central Jails	2,000		1,800	
A-13.—(*c*) District Jails	16,400		8,800	
A-13—(*d*) Lock-ups	3,600		3,200	
A-13—(*e*) Convict Camps	1,000		900	
TOTAL A-13.—Charges for Moving Prisoners—Voted ...	23,000	14,700	14,700	33,300
A-14.—MISCELLANEOUS SERVICES AND SUPPLIES.				
A-14.—(*b*) Central Jails...	4,000		2,100	
A-14.—(*c*) District Jails...	12,470		11,570	
A-14.—(*d*) Lock-ups	130		130	
A-14.—(*e*) Convict Camps	3,400		3,100	
TOTAL, A-11.—MISCELLANEOUS SERVICES AND SUPPLIES—Voted ...	20,000	16,900	16,900	18,996

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*				
A-15.—CONTINGENT CHARGES.				
A-15.—(*b*) Central Jails	3,400		4,000	
A-15.—(*c*) District Jails	11,095		7,927	
A-15.—(*d*) Lock-ups	5		5	
A-15.—(*e*) Convict Camps	5,100		3,000	
A-15.—(*f*) Charges for conveyance of apparatus to and from Jails in connection with lectures and magic lantern displays ...	...		168	
TOTAL A-15.—CONTINGENT CHARGES—Voted ...	19,600	15,100	15,100	6,293
A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.				
A-16.—(*b*) Central Jails	400		340	
A-16.—(*c*) District Jails	1,030		720	
A-16.—(*d*) Lock-ups	170		140	
A-16.—(*e*) Convict Camps	1,200		1,500	
TOTAL A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT—Voted ...	2,800	2,700	2,700	2,860

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-18.—SETTLEMENT OF CRIMINAL TRIBES.						
A-18.—(1) Pay of Officers—						
Criminal Tribes Settlement Officer ... Voted ...	1	1	4,800		3,600	
Special pay			900		900	
Total—Voted ...			5,700	5,920	4,500	1,008
A-18.—(2) Pay of Establishment—						
Permanent Establishment (16—135)	37	9	9,400		4,000	
Leave salary			200		...	
Total—Voted ...			9,600	4,120	4,000	...
A-18.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Voted ...			2,100		...	
House-rent and other allowances ... Voted ...			1,000		700	
Total—Voted ...			3,100	640	700	175
A-18.—(4) Contingencies—						
Contract contingencies			...		...	...
Non-contract contingencies			3,100		1,500	...
Rents, rates etc.			4,900		1,200	...
Total—Voted ...			8,000	2,500	2,700	...
A-18.—(5) Establishment charges recoverable from other Governments, Departments and private bodies—						
Deduct.—Amount transferred to "25—General Administration—E.—District Administration" on account of half the pay of the Deputy Collector appointed as Criminal Tribes Settlement Officer for Sind (page 90).			—500		—1,800	...
Total—Voted ...			—500	—2,500	—1,800	...
A-18.—(6) Grants-in-aid, Contributions and Donations—						
Contribution to Bombay Government for detention of Hurs at Criminal Tribes Settlements, Bombay ...			3,000		3,000	...
Total—Voted ...			3,000	2,320	3,000	...
TOTAL—Settlement of Criminal Tribes—Voted ...			28,900	13,000	13,100	1,183
A-19.—Grants-in-aid, Contributions and Donations—						
Contribution to Bombay Government for detention of Sindhi prisoners in the Bombay Presidency Jails ...			68,200		1,00,000	...
Contribution to Bombay Government for Sindhi boys kept at Borstal School, Dharwar			5,400		6,000	...

28.—JAILS AND CONVICT SETTLEMENTS. B.—Jail Manufactures.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
B.—JAIL MANUFACTURES.				
SUMMARY.				
B.-1.—CONTINGENCIES	49,900	52,000	40,600	52,106
Deduct—Amount transferred to "Jails" (page 103)	—31,000	—25,000	—25,000	—28,170
TOTAL—Voted ...	18,900	27,000	15,600	23,936
DETAILS.				
B.-1.—CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-1.—(*b*) Central Jails	31,600		26,600	
B-1.—(*c*) District Jails	17,700		13,400	
B-1.—(*d*) Convict Camps	600		600	
Total—Supplies and Services—Voted ...	49,900	52,000	40,600	52,106
TOTAL—B-1.—Contingencies—Voted ...	49,900	52,000	40,600	52,106

28.—JAILS AND CONVICT SETTLEMENTS. C.—Charges in England. HIGH COMMISSIONER FOR INDIA.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Leave and Deputation Salaries, etc.	*Charged* ...	...	...	...	...
	Voted ...	12,700	...	...	...
Sterling overseas pay	*Charged* ...	...	...	*1,000*	...
	Voted ...	3,900	...	...	...
Add—Moiety of Sterling Overseas pay of the Director of Health and Prisons transferred from '39 Public Health' (Page 152) *Charged*		*+700*	*+600*	...	...
TOTAL ...	*Charged* ...	*700*	*600*	*1,000*	...
	Voted ...	16,600	...	...	...

29.—Police.		Detailed Account, No.	Budget Estimate, 1937-38	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36
			Rs.	Rs.	Rs.	Rs.
B.—SUPERINTENDENCE—	*Charged*		*53,700*	*29,200*	*50,100*	*26,360*
	Voted	29-B.	31,600	30,400	28,300	25,184
C.—DISTRICT EXECUTIVE FORCE—	*Charged*		*1,24,900*	*1,12,000*	*1,23,100*	*1,12,818*
	Voted	29-C.	33,56,600	33,04,700	33,19,100	31,59,098
E.—VILLAGE POLICE—	Voted	29-E.	62,000	62,000	62,000	61,733
G.—RAILWAY POLICE—	*Charged*		*15,200*	*17,400*	*16,700*	*23,338*
	Voted	29-G.	1,39,500	1,82,000	1,95,000	1,69,021
H.—CRIMINAL INVESTIGATION DEPARTMENT	*Charged*	29-H.	...	*2,900*	*2,800*	*4,706*
	Voted		1,35,100	1,37,000	1,22,100	1,42,941
I.—SPECIAL EMERGENCY EXPENDITURE ...	Voted		...	...	...	...
J.—Charges in England	*Charged*		*26,200*	*27,000*	*26,900*	...
	Voted	29-J.	3,800	...	9,500	...
Leave and Pension contribution on account of Officers of the Indian Police, payable to the Bombay Government	*Charged*		*62,000*	*55,500*	*55,000*	...
K.—LOSS OR GAIN BY EXCHANGE—	*Charged*		...	*−137*	...	...
	Voted		...	...	...	...
For rounding	*Charged*		...	*+37*	*+300*	...
	Voted		−600	−100	−500	...
TOTAL ...			40,10,000	39,59,900	40,10,400	37,25,397
	Charged		*2,82,000*	*2,43,900*	*2,74,900*	*1,67,422*
	Voted		37,28,000	37,16,000	37,35,500	35,57,975

NOTE 1.—Provision for Sub-Inspectors, Sergeants and Prosecutors below the efficiency bar has been made under the detailed head "Non-Gazetted Executive Officers" and that for Jamadars, Head Constables and Constables under "Constabulary".

NOTE 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water-supply, prison-van contingencies, kit carts, telephone charges, conservancy charges, purchase of land and office expense and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services*.

DETAILED ACCOUNT No. 29-B. POLICE. B.—Superintendence.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
OFFICES OF THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL.							
B.—(1) Pay of Officers—							
Inspector-General (1,750—2,150 + 200 Special pay)	...	1	1	*27,000*		*28,000*	
Deputy Inspector-General (1,450 + 200 Special pay)	...	1	1	*19,800*		*18,200*	
Total—*Charged*	...			*46,800*	*28,000*	*46,200*	*25,684*
B.—(2) Pay of Establishment—							
Clerical establishment (25—150) ...	...	14	15	18,776		15,476	
Servants (17—22)	...	4	4	924		924	
Total—Voted	...			19,700	18,500	16,400	14,546
B.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ... *Charged*	...			*1,200*		...	
Travelling allowance (ordinary) ... *Charged*	...			*1,600*		*1,050*	
Travelling allowance (ordinary) ... Voted	...			600		600	
House-rent and other allowances ... *Charged*	...			*2,900*		*2,850*	
House-rent and other allowances ... Voted	...			2,200		2,200	
Total ... *Charged*	...			*5,700*	*1,200*	*3,900*	*870*
Total ... Voted	...			2,800	2,800	2,800	2,530
B.—(4) Contingencies—							
Contract contingencies	...			1,800		1,800	
Non-contract contingencies	...			7,100		7,100	
Pay of menials	...		...	200		200	
Total—Voted	...			9,100	9,100	9,100	8,106
B.—(5) Grants-in-aid, contributions, etc.—							
Contributions for passages of Officers of the Indian Police payable to the Bombay Government ... ... *Charged*	...			*1,200*	...	...	..
TOTAL	...			85,300	59,600	78,400	51,742
TOTAL ... *Charged*	...			*53,700*	*29,200*	*50,100*	*26,560*
TOTAL ... Voted	...			31,600	30,400	28,300	25,218

DETAILED ACCOUNT No. 29-C. POLICE. C.—District Executive Force.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
C-1.—DISTRICT POLICE.					
C-1.—(*a*) Police Proper—					
C-1.—(*a*) 1 Pay of officers	*Charged* ...	*1,03,000*	*95,000*	*1,03,000*	*93,706*
	Voted ...	1,52,600	1,63,700	1,54,100	1,59,769
C-1.—(*a*) 2 Pay of establishment ...	Voted ...	20,86,300	20,26,600	20,73,500	19,68,813
C-1.—(*a*) 3 Allowances, honoraria, etc.	*Charged* ...	*18,300*	*17,000*	*20,100*	*19,112*
	Voted ...	7,38,000	7,26,300	7,26,400	7,08,154
C-1.—(*a*) 4 Contingencies	Voted ...	2,75,300	2,87,000	2,71,400	2,56,298
C-1.—(*a*) 5 Grants-in-aid contributions, etc.	*Charged* ...	*3,600*	...	...	...
	Voted ...	300	300	300	300
C-1.—(*b*) Land Conveyance Licensing Department .	Voted ...	...	...	...	...
Total ...	*Charged* ...	*1,24,900*	*1,12,000*	*1,23,100*	*1,12,818*
	Voted ...	32,52,500	32,03,900	32,25,700	30,93,334
C-2.—OTHER POLICE.					
C-2.—(*a*) Police supplied to private companies and persons	Voted ...	−500	−500	−500	−533
C-2.—(*b*) Additional police establishment (not fixed).	Voted ...	6,600	7,800	6,700	7,356
C-2.—(*d*) Harbour Police	Voted ...	73,600	72,100	70,300	68,924
	Total—Voted ...	79,700	79,400	76,500	75,747
Establishment charges recoverable from or payable to other Governments, Departments, &c.—					
Add—Amount payable to Bombay Government on account of the cost of training of Sind Police students in Police Training School, Nasik		+25,740		+22,760	...
Add—Amount payable to Bombay Government on account of contribution in respect of training of I. P. S. Officers at the Police Training School, Nasik		+14,780		+10,600	...
Deduct—Amount recoverable from Central Government for the cost of Police for the Pilgrim Department, Karachi ...		−2,100		−2,310	−1,913
Deduct— Do. do. Passport Work, Karachi ...		−3,500		−3,630	−3,627
Deduct— Do. do. Shahbandar Out-post ...		−350		−370	−351
Deduct— Do. do. Sanitary Police, Karachi ...		−4,070		−4,040	−3,923
Deduct— Do. do. Air Port Police, Karachi ...		−2,000		−2,010	−169
Deduct—Amount recoverable from Reserve Bank of India, Karachi, for Police supplied to them		−4,100		−4,100	...
		+24,400	+21,400	+16,900	−9,983
	TOTAL ...	34,81,500	34,16,700	34,42,200	32,71,916
TOTAL ...	*Charged* ...	*1,24,900*	*1,12,000*	*1,23,100*	*1,12,818*
	Voted ...	33,56,600	33,04,700	33,19,100	31,59,098

DETAILED ACCOUNT No. 29-C. POLICE. C.—District Executive Force—*contd.*		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs
DETAILS.							
C-1.—DISTRICT POLICE.							
POLICE PROPER.							
C-1.—(*a*) (1) **Pay of Officers**—							
Superintendents and Assistant Superintendents (350—1,450).	*Charged* ...	*10*	*10*	*1,07,663*		*1,10,561*	
	Voted ...	1	1	11,100		11,100	
Deputy Superintendents and Inspectors (180—800)	Voted ...	40	40	1,41,500		1,39,760	
Temporary Deputy Superintendents ...	Voted ...			..		3,240	
Probable savings	*Charged* ...			*—4,063*		*—7,561*	
	Voted ...			..		...	
TOTAL ...				2,55,600	2,58,700	2,57,100	2,53,475
TOTAL...	*Charged* ...			*1,03,000*	*95,000*	*1,03,000*	*93,706*
	Voted ...			1,52,600	1,63,700	1,54,100	1,59,769
C-1.—(2) **Pay of Establishment**—							
POLICE FORCE.							
Non-gazetted executive officers (75—290)		202	203	16,18,010		16,07,856	
Constabulary (21—50)		4,255	4,296				
MOUNTED POLICE.							
Mounted Police in Sind (21—50)		1,122	1,071	3,78,956		3,53,431	
Camel Levy.							
Constabulary (21—43)		129	129	41,520		40,580	
OFFICE AND MENIAL ESTABLISHMENT.							
Clerical establishment (30—300)...		129	123	1,16,937		1,20,399	
Servants (17, 18 and 22)		49	49	9,950		9,975	
Leave salary				6,394		..	
Probable savings				—85,467		—58,741	
Total—Pay of Establishment—Voted ...				20,86,300	20,26,600	20,73,500	19,68,813

DETAILED ACCOUNT No. 29-C. POLICE C.—District Executive Force—*contd.*	Strength 1937-38.	Strength 1936-37.	Budget Estimate 1937-38.	Revised Estimate 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C-1.—DISTRICT POLICE—*contd.*						
C-1.—(a) 3 Allowances, Honoraria, etc.						
Travelling allowance—*Charged* ... Fixed ...			*3,420*		*3,420*	
Travelling allowance—*Charged* ... Ordinary ...			*12,900*		*12,900*	
Travelling allowance—Voted ... Fixed ...			3,21,180		3,05,590	
Travelling allowance—Voted ... Ordinary ...			2,00,000		1,93,800	
Cost of passage granted under the Superior Civil Services Rules, 1924 ... ... *Charged* ...			...		*1,680*	
House-rent and other allowances ... *Charged* ...			*1,980*		*2,100*	
House-rent and other allowances ... Voted ...			2,52,820		2,57,010	
Probable savings—Voted ...			—36,000		—30,000	
TOTAL ...			7,56,300	7,43,300	7,46,500	7,27,266
TOTAL ... *Charged* ...			*18,300*	*17,000*	*20,100*	*19,112*
TOTAL ... Voted ...			7,38,000	7,26,300	7,26,400	7,08,154

DETAILED ACCOUNT No. 29-C. POLICE. C.—District Executive Force—*contd.*	Strength 1937-38.	Strength 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C.-1.—DISTRICT POLICE—*contd.*						
C.-1—(a) (4) Contingencies—						
Contract contingencies			22,660		25,800	
Pay of menials			60,000		62,600	
Non-contract contingencies—						
Telephone charges			11,000		11,000	
Conservancy charges			300		200	
Rents, rates and taxes			19,700		19,700	
Service postage and telegrams			38,000		37,700	
Other items			22,240		18,600	
Supplies and services—						
Clothing charges			63,900		63,900	
Ordnance stores ... ... } Re-armament of the Police Force ... ... }			18,000		17,200	
Other items			16,000		14,700	
New Prison Motor Van for the Karachi City Police ...			3,500		...	
TOTAL—Voted ...			2,75,300	2,87,000	2,71,400	2,56,298
C.-1—(a) (5) Grant-in-aid, Contributions, etc.—						
Contributions for passage of officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*3,600*		...	
Grant for medical-aid to families of Policemen in Sind ... ... Voted ...			300		300	
TOTAL ... { *Charged* ...			*3,600*	...	...	...
TOTAL ... { Voted ...			300	300	300	300
C-1.—(b) Land Conveyance Licensing Department—						
(1) Pay of Establishment			5,706	5,526	5,663	5,300
(2) Allowances, Honoraria, etc.			1,775	1,755	1,690	1,638
(3) Contingencies			6,349	6,505	5,770	6,170
(4) *Deduct*—Amount transferred to "12—Charges on account of Motor Vehicles Taxation Act" (*vide* page 66)			—1,260	—1,522	—1,500	—1,407
(5) *Deduct*—Receipts under Deposit Account of the "Receipts under the Public Conveyance Act" retained to meet charges			—12,570	—12,264	—11,623	—11,701
TOTAL—Voted ...			...	...	...	...

DETAILED ACCOUNT No. 29-C. POLICE. C.—District Executive Force—*contd.*	Strength, 1937-38.	Strength, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C-2.—OTHER POLICE.						
C-2.—(*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.						
C-2.—(a) (2) Pay of Establishment—						
Constabulary			10,000	8,700	9,900	8,955
C-2.—(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			670		670	
House-rent and other allowances			1,930		1,930	
Total ...			2,600	2,200	2,600	1,946
C-2.—(a) (4) Contingencies—						
Rents, rates and taxes			3,250		3,250	
Supplies and services			550		550	
Total ...			3,800	3,700	3,800	2,725
Lump provision for Police			1,700	......	1,700	......
Total ...			18,100	14,600	18,000	12,726
C-2.—(a) (5) Establishment charges recoverable from other Governments, Departments, etc —						
Deduct—Contributions			−18,600	−15,100	−18,500	−13,259
TOTAL—Voted ...			−500	−500	−500	−533
C-2.—(*b*) ADDITIONAL POLICE ESTABLISHMENT.						
C-2.—(b) (2) Pay of Establishment—						
Police Force (not fixed)			5,000	6,300	5,000	5,862
C-2.—(b) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,060		1,060	
Travelling allowance (Ordinary)			40		40	
Total ...			1,100	1,200	1,100	1,108
C-2.—(b) (4) Contingencies—						
Non-contract contingencies			250		300	
Supplies and services			250		300	
Total ...			500	300	600	386
TOTAL—Voted ...			6,600	7,800	6,700	7,356

DETAILED ACCOUNT No. 29-C. POLICE. C.—District Executive Force—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C-2.—OTHER POLICE.—*contd.*						
C-2.—(*d*) HARBOUR POLICE.						
C-2.—(d) (1) **Pay of Officers**—						
Inspector (80—255)	1	1	3,100		3,100	
Total ...			3,100	3,100	3,100	3,047
C-2.—(d) (2) **Pay of Establishment**—						
Non-gazetted executive officers (75—200)	7	7	12,283		13,131	
Constabulary (21—50)	106	100	33,919		31,960	
Clerk (105—140)	1	1	1,298		1,361	
Probable savings			...		—1,452	
Total ...			47,500	45,600	45,000	43,258
C-2.—(d) (3) **Allowances, Honoraria, etc.**—						
Travelling allowance (Fixed)			1,130		1,130	
Travelling allowance (Ordinary)...			750		750	
House-rent and other allowances			12,320		12,020	
Total ...			14,200	14,500	13,900	14,033
C-2.—(d) (4) **Contingencies**—						
Contract contingencies			220		250	
Non-contract contingencies			4,256		4,046	
Supplies and services			4,240		3,920	
Pay of menials			84		84	
Total ...			8,800	8,900	8,300	8,586
TOTAL—Voted ...			73,600	72,100	70,300	68,924

DETAILED ACCOUNT No. 29-E. POLICE. E—Village Police	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
E.—(1) Pay of Establishment—						
Pagis or Village trackers in Sind	492	488	61,300		65,586	
Probable savings ...			...		—4,286	
Total ...			61,300	61,300	61,300	[illegible]
E.—(2) Allowances, Honoraria, etc.—						
Rewards to Pagis			470		470	
Travelling allowance (fixed)			230		230	
Total ...			700	700	700	[illegible]
TOTAL—Voted ...			62,000	62,000	62,000	[illegible]

DETAILED ACCOUNT No. 29-G. POLICE. G.—Railway Police.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
G—RAILWAY POLICE.						
G.—(1) Pay of Officers—						
Superintendent (650—1,450) ... ... *Charged* ...	1	1	*12,900*		*13,160*	
Inspectors (180—300) .. Voted ...	2	3	6,700		10,600	
Leave salary ... ... *Charged* ...			..		*1,840*	
Total .. *Charged* ...			*12,900*	*15,300*	*15,000*	*21,697*
Total .. Voted ...			6,700	6,600	10,600	10,712
G.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	16	17	26,800		26,055	
Constabulary (21—50)	267	268	84,937		86,772	
Clerical establishment (30—150)	11	11	11,631		13,034	
Servants (17—18)	4	4	828		828	
Leave salary			604		...	
Probable savings			...		—2,889	
Total—Voted ...			1,24,800	1,14,900	1,23,800	1,05,677
G.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... Fixed ... *Charged* ...			...		...	
Travelling allowance ... Ordinary. *Charged* ...			*900*		*900*	
Travelling allowance ... Fixed ... Voted ...			5,040		5,270	
Travelling allowance ... Ordinary. Voted ...			10,000		9,600	
House-rent and other allowances ... *Charged* ...			*800*		*800*	
House-rent and other allowances ... Voted ...			16,760		16,730	
Total .. *Charged* ...			*1,700*	*2,100*	*1,700*	*1,641*
Total .. Voted ...			31,800	29,000	31,600	26,571
G.—(4) Contingencies—						
Contract contingencies			1,200		1,300	
Non-contract contingencies—						
Rents, rates and taxes			20,760		22,000	
Other items			1,400		1,350	
Supplies and services—						
Clothing charges			3,200		2,600	
Other items			840		750	
Pay of menials			1,000		1,000	
Total—Voted ...			28,400	31,500	29,000	26,061
TOTAL ...			2,06,300	1,99,400	2,11,700	1,92,359
TOTAL ... *Charged* ...			*14,600*	*17,400*	*16,700*	*23,338*
TOTAL ... Voted ...			1,91,700	1,82,000	1,95,000	1,69,021
G.—(5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Contribution for passage of officers of the Indian Police payable to the Bombay Government ... ... *Charged* ..			*+600*	...	..	..
Deduct—Contribution from the North-Western Railway for 'Order' Police ... ... Voted ...			—52,200	...	..	..
Net Total .. *Charged* ..			*15,200*	*17,400*	*16,700*	*23,338*
Net Total .. Voted ..			1,39,500	1,82,000	1,95,000	1,69,021

DETAILED ACCOUNT No. 29-H. POLICE. H.—Criminal Investigation Department.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
H.—CRIMINAL INVESTIGATION DEPARTMENT.						
H.—(1) Pay of Officers.—						
Superintendent (650—1,450) ... ... *Charged* ...	...	*1*	...		*1,000*	
Deputy Superintendents and Inspectors (180—800) ...	8	7	36,300		35,137	
Probable savings ... ... Voted ...					—5,137	
Total ... *Charged* ...			...	*2,600*	*1,000*	[illegible]
Total ... Voted ...			36,300	39,700	30,000	[illegible]
H.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	10	10	19,809		22,481	
Constabulary (36—50)	26	14	13,222		8,322	
Clerical establishment (40—300)	14	14	21,709		21,502	
Servants (17—21)	16	16	3,158		3,183	
Leave salary			802		1,412	
Total ...			58,700	56,800	56,900	[illegible]
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance *Charged* ... Fixed ...			...		*1,200*	
Travelling allowance *Charged* ... Ordinary ...			...		*530*	
Travelling allowance Voted ... Fixed ...			6,000		5,700	
Travelling allowance Voted ... Ordinary ...			5,800		5,400	
House-rent and other allowances ... *Charged* ...			...		*70*	
House-rent and other allowances ... Voted ...			11,400		9,600	
Total ... *Charged* ...			...	*300*	*1,800*	[illegible]
Total ... Voted ...			23,200	21,900	20,700	[illegible]
H.—(4) Contingencies—						
Contract contingencies			1,300		1,300	
Non-contract contingencies—						
Rents, rates and taxes			9,250		8,250	
Other items			4,582		3,182	
Supplies and services			1,720		1,720	
Pay of menials			48		48	
Total ...			16,900	18,600	14,500	[illegible]
TOTAL ...			1,35,100	1,39,900	1,24,900	[illegible]
TOTAL ... *Charged*				[illegible]	*2,800*	[illegible]

DETAILED ACCOUNT No. 29-J. POLICE. Charges in England.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA.					
Leave and Deputation Salaries, etc.	*Charged* ...	...	...	...	
	Voted ...	3,800	...	9,500	
Sterling overseas pay	*Charged* ...	*26,200*	*27,000*	*26,900*	
Total ...	*Charged* ...	*26,200*	*27,000*	*26,900*	...
	Voted ...	3,800	...	9,500	...

30—PORTS AND PILOTAGE.

B—Minor Ports.

PORTS ESTABLISHMENT.

CHARGES FOR THE SURVEY OF STEAM VESSELS.

Establishment charges payable to other Governments, Departments, etc.

Add—Local Government's share of cost of the Ship Survey Department, Karachi	*Charged* ...	*1,500*	*1,000*	*1,200*	*1,220*
	Voted ...	400	1,000	200	230
For rounding ...	*Charged* ...	*—500*	...	*—200*	...
	Voted ...	+600	...	+800	...
TOTAL ...		2,000	2,000	2,000	1,450
TOTAL ...	*Charged* ...	*1,000*	*1,000*	*1,000*	*1,220*
	Voted ...	1,000	1,000	1,000	230

37.—EDUCATION.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY.				
A.—Grants to universities	...	...	...	...
B.—Government arts colleges	...	...	...	...
C.—Grants to non-Government arts colleges	44,800	29,000	30,800	29,000
D.—Government professional colleges	...	...	...	...
E.—Grants to non-Government professional colleges... ...	41,200	39,100	41,200	34,000
TOTAL—Voted ...	86,000	68,100	72,000	63,000
B.—SECONDARY.				
F.—Government secondary schools	1,98,800	1,94,600	2,04,100	1,95,631
G.—(1) Direct grants to non-Government secondary schools ...	2,18,600	2,01,000	1,80,000	2,03,285
(2) Direct grants to non-Government secondary schools for Anglo-Indian and European Education	38,100	37,700	34,100	38,102
H.—Grants to local bodies for secondary education ...	47,600	44,600	44,100	44,730
TOTAL—Voted ...	5,03,100	4,77,900	4,62,300	4,81,748
C.—PRIMARY.				
I.—Government primary schools	...	...	...	...
J.—Direct grants to non-Government primary schools ...	1,94,900	1,64,400	1,64,100	1,64,140
K.—Grants to local bodies for primary education	18,54,400	16,87,600	16,18,700	16,33,954
TOTAL—Voted ...	20,49,300	18,52,000	17,82,800	17,98,094
D.—SPECIAL.				
L.—Government special schools	76,500	73,000	73,600	77,377
M.—Direct grants to non-Government special schools ...	5,800	5,800	5,300	5,479
N.—Grants to local bodies for special education	100	100	100	125
TOTAL—Voted ...	82,400	78,900	79,000	82,981
E.—GENERAL.				
O.—Direction	54,600	51,300	58,000	...
P.—(1) Inspection	1,02,300	1,05,900	1,07,100	1,58,805
(2) Inspection—Anglo-Indian and European Education ...	1,800	1,700	...	...
Q.—(1) Scholarships	1,11,000	1,09,300	1,12,000	1,10,581
(2) Scholarships—Anglo-Indian and European Education ...	400	500	500	270
R.—Miscellaneous	13,800	13,300	11,800	8,618
TOTAL—Voted ...	2,83,900	2,82,000	2,89,400	2,78,274
S.—Charges in England ... ... *Charged* ...	...	...	...	...
Voted ...	...	...	...	...
T.—Loss or Gain by Exchange ... ... *Charged* ...	...	...	...	...
Voted ...	...	...	...	...
For rounding ... ... *Charged* ...	...	...	...	...
Voted ...	+300	+100	+500	...
GRAND TOTAL ...	30,05,000	27,59,000	26,86,000	27,04,097
TOTAL ... *Charged* ...	...	...	...	...
Voted ...	30,05,000	27,59,000	26,86,000	27,04,097

DETAILED ACCOUNT No. 37-A. EDUCATION. University.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring Grants			43,000	29,000	29,000	
Non-Recurring Grants			...	...	...	
C-1.—Grants to Arts Colleges of other Provinces.						
Recurring Grant.						
Contribution to Bombay Government on account of Sindhi students in Royal Institute of Science, Bombay ...			1,800	...	1,800	
TOTAL—Voted ...			44,800	29,000	30,800	29,0000
			...	...	...	
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.						
E-1.—Grants-in-aid, Contributions and Donations.						
Recurring grants			34,000	34,000	34,000	
Non-recurring grants			...	...	...	
E-2.—Grants to Professional Colleges of other Provinces						
Grants-in-aid, Contributions and Donations.						
Recurring grants—						
Contribution to Bombay Government on account of Sindhi students in the College of Engineering, Poona, and Secondary Training College, Bombay.			7,200	5,100	7,200	
TOTAL—Voted ...			41,200	39,100	41,200	34,000

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DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
F.—SECONDARY SCHOOLS FOR BOYS.						
F.—(1) Pay of Officers—						
Principal and Head Masters (250—800)	6	6	23,820		26,920	
Special pay to medical officer for medical charge ...			180		180	
TOTAL—Voted ...			24,000	24,700	27,100	26,118
F.—(2) Pay of Establishment—						
Head Masters, Assistant Masters, Superintendent (30—300)	88	88	1,48,597		1,50,822	
Clerks (30—100)	5	5	3,901		4,313	
Laboratory Assistants (20—30)	4	5	1,242		1,692	
Servants (12—24)	18	18	3,420		3,433	
Special pay to medical officer for medical charge ...			240		240	
TOTAL—Voted ...			1,57,400	1,52,900	1,60,500	1,52,367
F.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			840		675	
House-rent and other allowances...			6,060		5,925	
TOTAL—Voted ...			6,900	6,800	6,600	6,704
F.—(4) Contingencies—						
Contract contingencies			4,440		4,489	
Pay of menials			3,230		3,016	
Non-contract contingencies			2,516		2,081	
Other supplies and services			314		314	
TOTAL—Voted ...			10,500	10,200	9,900	10,442
TOTAL—Voted ...			1,98,800	1,94,600	2,04,100	1,95,631

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*contd.*	Strength. 1937-38	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
G.-(1)—DIRECT GRANTS TO NON GOVERNMENT SECONDARY SCHOOLS.						
G-1.—Grants in-aid, Contributions and Donations.						
(i) Recurring.						
G-1.—(a) Ordinary grants-in-aid, etc.—						
English-Teaching schools			14,340		14,340	
Anglo-Vernacular schools			2,00,650		1,63,200	
G.-1.—(b) Special grants-in-aid, etc.—						
War and Fee grants			2,070		1,360	
(ii) Non-Recurring.						
Building grants			...		...	
Grants for apparatus, books and furniture			1,540		1,100	
TOTAL—Voted ...			2,18,600	2,01,000	1,80,000	2,03,285
G.-(2).—Direct Grants to Non-Government Secondary Schools for Anglo-Indian and European Education.						
G.-2.—Grants-in-aid, Contributious and Donations.						
(i) Recurring.						
G.-2.—(a) Ordinary Grants-in-aid—						
To Secondary schools			25,200		24,800	
G.-2.—(b) Special Grants-in-aid—						
For Anglo-Indian and European Education ...			12,600		9,000	
Grants to Soldiers' Children			...		...	
(ii) Non-recurring.						
Building grants			...		...	
Miscellaneous			300		300	
TOTAL—Voted ...			38,100	37,700	34,100	38,102

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*contd.*	Strength.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	1937-38.	1936-37.				
			Rs.	Rs.	Rs.	Rs.
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.						
H.-I.—Grants-in-aid, Contributions and Donations.						
(i) Recurring.						
H.-1.—(a) Ordinary grants-in-aid, etc.—						
Anglo-Vernacular schools			47,175		43,720	
H.-1.—(b) Special grants-in-aid, etc.—						
War and Fee grants			235		280	
(ii) Non-Recurring.						
Grants for apparatus, books, etc.			190		100	
TOTAL—Voted ...			47,600	44,600	44,100	44,730

DETAILED ACCOUNT No. 37-C.

EDUCATION.

Primary.

J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.						
J.-1.—Grants-in-aid, Contributions and Donations.						
(i) Recurring.						
1.—Ordinary Grants			1,93,880		1,63,100	
2.—Special Grants to Mulla Schools for taluka work ...			...		...	
3.—War and Fee grants			20		...	
(ii) Non-recurring.						
1.—Building grants			...		...	
2.—Grants for apparatus, books and furniture			1,000		1,000	
TOTAL—Voted ...			1,94,900	1,64,400	1,64,100	1,64,140
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.						
(i) Recurring.						
Grants to Local bodies			18,49,000		16,15,000	
(ii) Non-Recurring.						
Building and Equipment grants			5,400		3,700	
TOTAL—Voted ...			18,54,400	16,87,600	16,18,700	16,33,854

DETAILED ACCOUNT No. 37-D. EDUCATION. Special.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS.						
SUMMARY						
L.-1.—Training schools for boys			48,800	45,800	47,300	50,818
L.-2.—Training schools for girls			27,700	27,200	26,300	26,559
TOTAL—Voted ...			76,500	73,000	73,600	77,377
DETAILS.						
L.—GOVERNMENT SPECIAL SCHOOLS.						
L.-1. TRAINING SCHOOLS FOR BOYS.						
L.-1.—(1) Pay of Officers—						
Principal (250—800)	1	1	5,700		4,300	
TOTAL—Voted ...			5,700	5,000	4,300	10,220
L.-1.—(2) Pay of Establishment—						
Head Masters, Assistant Masters in District Training Schools (30—300)...	9	9	17,207		17,430	
Head Masters, Assistant Masters in Practising Schools (35—75)	8	8	5,880		5,796	
Clerk (30—100)	1	1	1,200		1,258	
Servants (15—21)	5	5	993		996	
Special pay to medical officer for medical charge ...			120		120	
TOTAL—Voted ...			25,400	25,900	25,600	23,557
L.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			...		...	
Travelling allowance (Ordinary)			175		175	
House-rent and other allowances			852		852	
Stipends to students...			9,573		9,573	
Allowances for medical charge			...		...	
Allowance for Mulla Magazine			600			
TOTAL—Voted ...			11,200	8,300	10,600	11,067
Carried over ...			42,300	39,200	40,500	44,844

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*concld.*						
L-1.—TRAINING SCHOOL FOR BOYS—*concld.*						
Brought forward ..			42,300	39,200	40,500	44,844
L-1.—(4) **Contingencies—**						
Contract contingencies			1,400		1,534	
Pay of menials			3,984		4,009	
Non-contract contingencies			206		247	
Other supplies and services			550		550	
Reserve			...		100	
Allowance for medical charge			...		...	
Mulla Magazine			360		360	
TOTAL—Voted ...			6,500	6,600	,800	5,974
TOTAL—Voted ...			48,800	45,800	47,300	50,818
L-2.—TRAINING SCHOOLS FOR GIRLS.						
L-2.—(1) **Pay of Officers—**						
Lady Superintendent (200—700)	1	1	4,260		4,060	
Special pay to medical officer for medical charge ...			240		240	
TOTAL—Voted ..			4,500	4,300	4,300	4,172
L-2.—(2) **Pay of Establishment—**						
Head Masters, Assistant Masters, etc. (30—200) ...	7	7	8,727		7,594	
Head Masters, Assistant Masters in practising Schools (30—60)	7	7	5,009		4,930	
Clerks (30—80)	1	1	960		960	
Servants (15—29)	6	6	1,104		1,116	
TOTAL—Voted ..			15,800	15,300	14,600	13,740
L-2.—(1) **Allowances, Honoraria, etc.—**						
Travelling allowance ... Fixed			...		...	
Travelling allowance ... Ordinary			150		150	
House-rent and other allowances			1,128		1,128	
Stipends to students			3,322		3,322	
TOTAL ... Voted ...			4,600	4,700	4,600	5,224
Carried over ..			24,900	24,300	23,500	23,136

DETAILD ACCOUNT No. 37-D. EDUCATION. Special—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L.-2.—TRAINING SCHOOLS FOR GIRLS.—*contd.*						
Brought forward ...			24,900	24,300	23,500	23,136
L.-2.—(4) Contingencies—						
Contract contingencies ...			510		500	
Pay of menials ...			1,977		2,000	
Non-contract contingencies ...			313		280	
Allowance for medical charge ...			...		...	
Reserve ...			...		20	
TOTAL—Voted ...			2,800	2,900	2,800	3,423
TOTAL—Voted ...			27,700	27,200	26,300	26,559
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.						
M.-1.—Grants-in aid, Contributions and Donations.						
(i) Recurring.						
Recurring grants ...			5,500		5,000	
(ii) Non-recurring.						
Building grants and grants for apparatus, books and furniture ...			...		...	
M.-2.—DIRECT GRANTS TO SPECIAL SCHOOLS OF OTHER PROVINCES.						
M.-2.—Grants in-aid, Contributions and Donations.						
Recurring grants.						
Contribution to Bombay Government on account of Sindhi Students in the Sir J. J. School of Art, Bombay ...			300		300	
TOTAL—Voted ...			5,800	5,800	5,300	5,479
N.—GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.						
N.-1.—Grants-in-aid, Contributions and Donations.						
Recurring grants ...			100		100	
TOTAL—Voted .			100	100	100	125

DETAILED ACCOUNT No. 37-E. EDUCATION. General.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
O.—DIRECTION.						
O.—(1) Pay of Officers—						
Director of Public Instruction (1,200—1,500) ...	1	1	14,576		13,200	
Personal Assistant (170—500)	1	1	6,524		9,400	
Educational Inspector (300—900)		1	...		3,600	
TOTAL—Voted ...			21,100	18,600	26,200	
O.—(2) Pay of Establishment—						
Office superintendent and clerks (30—300)	17	17	20,656		18,468	
Servants (16—18)	8	8	1,544		1,532	
TOTAL—Voted ...			22,200	21,000	20,000	
O.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			3,600		3,601	
House-rent and other allowances			3,000		3,499	
TOTAL—Voted ...			6,600	7,000	7,100	
O.—(4) Contingencies—						
Contract contingencies			768		768	
Pay of menials			696		696	
Non-contract contingencies			3,236		3,236	
TOTAL—Voted .			4,700	4,700	4,700	
TOTAL—Voted ...			54,600	51,300	58,000	

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*contd.*	Strength 1937-38	Strength 1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs	Rs.	Rs.	Rs.
P. (1).—INSPECTION.						
P.-1.—(1) Pay of Officers—						
Educational Inspector in Sind (300—900)	1		1,200		......	
Inspectress (300—750)	1	1	5,253		4,953	
Deputy Inspectors and Inspectresses (250—800)	5	5	13,247		13,747	
Total—Voted ...			19,700	19,300	18,700	42,392
P.-1.—(2) Pay of Establishment—						
Assistant Deputy Inspectors (50—250)	18	18	34,961		38,730	
Clerks (30—200)	16	16	11,758		12,836	
Servants (15—24)	41	41	7,881		7,974	
Leave salary			1,000		1,000	
Temporary Establishment			...		60	
Total—Voted ...			55,600	58,800	60,600	77,945
P.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Fixed ...			860		900	
Travelling allowance ... ... Ordinary ..			15,600		15,975	
House-rent and other allowances			1,440		1,525	
Total—Voted ...			17,900	18,400	18,400	24,401
P.-1.—(4) Contingencies—						
Contract contingencies			4,040		4,275	
Pay of menials			276		276	
Non-contract contingencies			3,934		3,899	
Other supplies and services			850		850	
Reserve			......		100	
Total—Voted ...			9,100	9,400	9,400	14,067
TOTAL—VOTED ...			1,02,300	1,05,900	1,07,100	1,58,805
P. (2)—INSPECTION. (Anglo-Indian and European Education.)						
Contribution payable to Bombay Government on account of Inspection of European and English teaching Schools in Sind			1,800			
TOTAL—VOTED ...			1,800	1,700		

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget, Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
Q. (1)—SCHOLARSHIPS.						
In Arts Colleges			14,378		14,378	
In Professional Colleges			1,440		1,440	
In Secondary Schools			79,334		79,334	
In Primary Schools			6,180		7,320	
In other Special Schools			...		......	
In Indian Military College at Dehra Dun			1,000		1,000	
In Indian Military Academy, Dehra Dun			1,000		......	
Loss of fees on account of free Studentships and other remissions			12,043		12,828	
Deduct—Probable saving on account of retrenchment ...			—4,375		—4,300	
TOTAL—VOTED ..			1,11,000	1,09,300	1,12,000	1,10,581
Q. (2)—SCHOLARSHIPS.						
Anglo-Indian and Europeon Education.						
Scholarships—						
In Colleges			270		360	
In Secondary Schools			130		140	
In Special Schools			...		......	
Probable saving			...		......	
TOTAL—VOTED ...			400	500	500	270
R.—MISCELLANEOUS.						
EXAMINATION CHARGES .. ... Voted ...			7,780		6,780	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE ...			600		600	
DAKSHINA AND OTHER FELLOWSHIPS			720		720	
DEPARTMENTAL PUBLICATIONS			......		......	
GRANT TO THE BOY SCOUTS' ASSOCIATION			3,500		3,500	
GRANT TO THE GIRL GUIDES' ASSOCIATION			1,000		......	
MISCELLANEOUS			200		200	
TOTAL—VOTED ...			13,800	13,300	11,800	8,618
S.—Charges in England.						
High Commissioner for India.						
Stores			..	...	...	...
Leave and Deputation Salaries, etc. ... *Charged* ...			...	...	...	...
Leave and Deputation Salaries, etc. ... Voted ...			...	...	...	...
Sterling Overseas Pay			...	...	...	...
TOTAL ... *Charged* ...			...	...	...	...
TOTAL ... Voted ...			...	...	...	...

38.—MEDICAL.		Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment	*Charged*	38-A	*52,500*	*50,500*	*59,400*	*37,917*
	Voted		78,400	72,400	76,500	66,858
B.—Hospitals and dispensaries	Voted	38-B	4,76,900	4,38,700	4,20,500	4,23,637
C.—Grants for medical purposes	Voted	38-C	43,400	43,400	43,900	42,323
D.—Medical colleges and schools	*Charged*	38-D	*1,800*	*1,800*	*200*	*1,793*
	Voted		60,600	56,200	56,200	46,146
E.—Mental hospitals	*Charged*	38-E	*1,800*	*1,800*	*1,800*	*1,793*
	Voted		34,200	34,500	33,100	31,442
F.—Charges in England	*Charged*	38-F	*10,300*	*10,200*	*11,500*	...
	Voted		...	...	1,900	...
G.—Loss or gain by Exchange	*Charged*		...	—52	...	...
	Voted		...	...	...	...
Leave, pension and passage contribution on account of officers of I.M.S., payable to Bombay Government	*Charged*		*20,000*	*19,000*	...	...
For rounding	*Charged*		*+600*	*+952*	*+600*	...
	Voted		+500	+800	+800	...
TOTAL			7,81,000	7,30,200	7,06,400	6,51,909
TOTAL	*Charged*		*87,000*	*84,200*	*73,500*	*41,503*
	Voted		6,94,000	6,46,000	6,32,900	6,10,406

DETAILED ACCOUNT No. 38-A.

MEDICAL.

A.—Medical Establishment.

SUMMARY.

		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A.—(1) Superintendence	*Charged*	*10,400*	*7,500*	*18,500*	...
	Voted	9,200	7,300	8,700	...
A.—(2) District medical officers	*Charged*	*42,100*	*43,000*	*40,900*	*37,917*
	Voted	35,400	33,000	33,800	37,251
A.—(3) Reserve medical subordinates	Voted	33,800	32,100	34,000	29,607
TOTAL		1,30,900	1,22,900	1,35,900	1,04,775
TOTAL	*Charged*	*52,500*	*50,500*	*59,400*	*37,917*
	Voted	78,400	72,400	76,500	66,858

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—SUPERINTENDENCE.						
A-1.—(1) Pay of Officers—						
Deputy Director of Civil Hospitals (1,500—60—1,800) ... ... Charged ...	1	*1*	...	...	*18,500*	...
Total—*Charged* ...			...	...	*18,500*	...
A-1.—(2) Pay of Establishment—						
Clerks (25—300)	5	5	5,521		4,626	
Servants (17)		2			374	
Leave salary		–	279		...	
Total—Voted ...			5,800	4,700	5,000	...
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and allowances			420		600	
Travelling allowance (Ordinary)			380		1,400	
Total—Voted ...			800	900	2,000	...
A-1.—(4) Contingencies—						
Non-contract contingencies			1,800		1,700	
Total—Voted ...			1,800	1,700	1,700	...
A-1.—(5) Establishment charges payable to other Governments, Departments etc.—						
Add—Moiety of pay and allowances of the Director of Health and Prison Services and of menials and of telephone charges debited to "39—Public Health" (page 145). *Charged* ...			*+ 10,400*	*+ 7,500*	...	...
Voted ..			+ 800		...	...
TOTAL ...			19,600	14,800	27,200	...
TOTAL ... *Charged* ...			*10,400*	*7,500*	*18,500*	...
TOTAL ... Voted ..			9,200	7,300	8,700	...

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength 1937-38.	Strength 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-2.—DISTRICT MEDICAL OFFICERS.						
A-2.—(1) Pay of Officers—						
Civil Surgeons and other officers { *500—1,850* ... } *Charged* ...	2	2	*40,800*	*41,500*	*39,600*	
Civil Surgeons and other officers { 200—850 S. P. (100) (50) } Voted ...	5	5	32,900	30,900	31,300	
Total ... { *Charged* ...			*40,800*	*41,500*	*39,600*	*34,903*
Total ... { Voted ...			32,900	30,900	31,300	33,887
A-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... { *Charged* ...			*500*		*500*	
House-rent and other allowances ... { Voted ...			480		480	
Travelling allowance *Charged* ... { Fixed ...			...		*800*	
Travelling allowance *Charged* ... { Ordinary ...			*800*		......	
Travelling allowance Voted ... Ordinary ...			2,020		2,020	
Total { *Charged* ...			*1,300*	*1,500*	*1,300*	*3,014*
Total { Voted ...			2,500	2,100	2,500	3,364
TOTAL ...			77,500	76,000	74,700	75,168
TOTAL ... { *Charged* ...			*42,100*	*43,000*	*40,900*	*37,917*
TOTAL ... { Voted ...			35,400	33,000	33,800	37,251
A-3.—RESERVE MEDICAL SUBORDINATES.						
A-3.—(1) Pay of Officers—						
Bombay Medical Service Officers (200—450) ...	2	2	4,800	5,600	7,800	4,608
A-3.—(2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200) ...	15	15	26,600	23,500	22,800	21,855
A-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,500		2,500	
Travelling allowance (Ordinary)			900		900	
Total ...			2,400	3,000	3,400	3,144
TOTAL—Voted ...			33,800	32,100	34,000	29,607

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B.-2.—Mofussil Hospitals and Dispensaries... Voted ...			3,24,100	3,22,800	3,13,300	3,16,482
B.-3.—Leper Asylums ... ... Voted ...			2,800	2,900	2,700	2,483
B.-4.—Grants to Hospitals and Dispensaries... Voted ...			1,50,000	1,13,000	1,04,500	1,04,672
Total—Voted ...			4,76,900	4,38,700	4,20,500	4,23,637
B.-2.—MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2.—(1) Pay of Officers—						
Woman Assistant Surgeon (250—500)	1	1	4,920		4,920	
Bombay Medical Service Officers (including those attached to Grant-in-aid Dispensaries). (200—850) S. P. (100) (50)	3	3	14,760		13,860	
Military Assistant Surgeon (200—700)	1	1	6,720		6,120	
Total ...			26,400	25,000	24,900	23,321
B.-2.—(2) Pay of Establishment—						
Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (60—7—200) ...	67	67	1,28,561		1,23,059	
Superior establishment (16—100)	29	29	20,286		20,712	
Inferior establishment (12—21)	135	132	26,268		25,949	
Temporary establishment			385		1,080	
Total ...			1,75,500	1,72,000	1,70,800	1,68,472
B.-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			5,820		5,420	
Travelling allowance (Ordinary)...			5,680		5,680	
Total ...			11,500	13,300	11,100	14,180
Carried over ...			2,13,400	2,10,300	2,06,800	2,05,973

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
B.-2—MOFUSSIL HOSPITALS AND DISPENSARIES—*contd.*				
Brought forward ...	2,13,400	2,10,300	2,06,800	2,05,973
B.-2—(4) Contingencies—				
Contract contingencies	24,466		24,334	
Non-contract contingencies	12,111		10,738	
Other supplies and services	67,855		64,971	
Pay of menials	6,268		6,457	
Total—Voted ...	1,10,700	1,12,500	1,06,500	1,10,509
TOTAL—Voted ...	3,24,100	3,22,800	3,13,300	3,16,482

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Strength.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	1937-38.	1936-37.				
			Rs.	Rs.	Rs.	Rs.
B-3.—LEPER ASYLUMS.						
B-3.—(1) Pay of Establishment—						
Subordinate Medical Service Officers [60—7—200 *plus* S. P. 1 (10)]	1	1	1,768		1,692	
Inferior establishment (14—20)	2	2	408		408	
Leave salary			24		...	
Total ...			2,200	2,100	2,100	2,044
B-3.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances			100		100	
Total ...			100	100	100	167
B-3.—(3) Contingencies—						
Other supplies and services			428		428	
Pay of menials			72		72	
Total ...			500	700	500	272
TOTAL—Voted ...			2,800	2,900	2,700	2,483

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
B. 4—GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries	1,17,000	...	99,500	
Grant for a scheme of subsidized medical practitioners	28,000	...		
Expenditure in connection with the application of the Lepers Act, III of 1898, to certain parts of the Province	5,000		5,000	
TOTAL—Voted ...	1,50,000	1,13,000	1,04,500	1,04,672

DETAILED ACCOUNT No. 38-C. MEDICAL. C.—Grants for Medical purposes.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Grants-in-aid, Contributions, Donations, etc.—				
Grants to Nursing Associations	36,520		36,520	
Grants to charitable institutions, schemes, etc.	5,380		5,380	
Grant to the Bombay Medical Council	1,500		2,000	
TOTAL—Voted ...	43,400	43,400	43,900	42,323

DETAILED ACCOUNT No. 38-D. MEDICAL. Medical Colleges and Schools.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
SUMMARY.				
D.-1.—Medical Colleges ... ... Voted ...	6,500	4,900	3,000	...
D.-2.—Medical Schools ... ... *Charged* ...	*7,800*	*1,800*	*200*	*1,793*
Voted ...	54,100	51,300	53,200	46,146
Total ...	62,400	58,000	56,400	47,939
TOTAL ... *Charged* ...	*1,800*	*1,800*	*200*	*1,793*
Voted ...	60,600	56,200	56,200	46,146
DETAILS.				
D. 1.—Medical Colleges—				
D.-1.—(5) Grants-in-aid, Contributions, Donations, etc.—				
Contribution to Bombay Government for Sindhi students in the Grant Medical College	3,000	900	3,000	
D.-1.—(6) Scholarships—				
For Lady Students studying at Bombay and Delhi	3,500	4,000	...	
TOTAL—Voted ...	6,500	4,900	3,000	

DETAILED ACCOUNT No. 38-D. MEDICAL. D.—Medical Colleges and Schools—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
D.-2.—MEDICAL SCHOOLS.						
D-2.—(1) Pay of Officers—						
Superintendent's allowance ... ... *Charged* ...	1	1	*1,800*		*200*	
Teachers (200—450) S. P. 50 ... Voted ...	3	3	15,870		14,759	
Lecturers (300—700) ... ... Voted ...	2	2	13,430		12,041	
Total ... *Charged* ...			*1,800*	*1,800*	*200*	*1,793*
Total ... Voted ...			29,300	27,800	26,800	24,308
D-2.—(2) Pay of Establishment—						
Subordinate Medical Service Officers [60—7—200+S. P. (25).]	3	3	6,644		6,392	
Superior establishment (50—275)	2	2	3,189		3,018	
Inferior establishment (14——25)	11	11	2,267		2,290	
Total—Voted ...			12,100	12,000	11,700	11,095
D-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			2,900		3,300	
Travelling allowance (Ordinary)			1,200		1,200	
Honoraria and allowance to honorary lecturers ...			900		900	
Total—Voted ...			5,000	4,800	5,400	3,680
D-2.—(4) Contingencies—						
Contract contingencies			650		650	
Non-contract contingencies			670		657	
Other supplies and services			1,280		3,193	
Total—Voted ...			2,600	2,500	4,500	2,447
D-2.—(5) Scholarships ... ... Voted ...			5,100	4,200	4,800	4,616
TOTAL ...			55,900	53,100	53,400	47,839
TOTAL ... *Charged* ...			*1,800*	*1,800*	*200*	*1,793*
TOTAL ... Voted ...			54,100	51,300	53,200	46,146

DETAILED ACCOUNT No. 38 E. MEDICAL. E—Mental Hospitals	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
E—MENTAL HOSPITALS.						
E—(1) Pay of Officers—						
Superintendent (*150*) ... *Charged* ...	*1*	*1*	*1,800*		*1,800*	
Total—*Charged* ...			*1,800*	*1,800*	*1,800*	*1,793*
E—(2) Pay of Establishment—						
Subordinate Medical Service Officers [60—7—200 + S. P. (25)]	2	2	4,509		4,350	
Superior establishment (16—30)...	31	32	7,077		7,437	
Inferior establishment (14—18)	10	10	1,817		1,813	
Temporary establishment	7	...	1,397		......	
Total—Voted ..			14,800	14,700	13,600	13,709
E—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			200		200	
Total—Voted ...			200	200	200	122
E—(4) Contingencies—						
Contract contingencies			786		786	
Non-contract contingencies			1,080		1,200	
Other supplies and services			16,034		16,034	
Railway fare and subsistence allowance to cured lunatics .			50		50	
Discretionary allowance to Superintendent for amusement of lunatics			200		180	
Pay of menials			1,050		1,050	
Total—Voted ...			19,200	19,600	19,300	17,611
TOTAL ...			36,000	36,300	34,900	33,235
TOTAL ... { *Charged* ...			*1,800*	*1,800*	*1,800*	*1,793*
TOTAL ... { Voted ...			34,200	34,500	33,100	31,442

DETAILED ACCOUNT No. 38-F. MEDICAL. F.—Charges in England.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
HIGH COMMISSIONER FOR INDIA.				
Leave and deputation salaries ... { *Charged* ...	...	...	...	
Leave and deputation salaries ... { Voted ...	...	...	1,900	
Sterling overseas pay ... ... *Charged* ...	*9,600*	*9,600*	*11,500*	
Add.-Moiety of the overseas pay of the Director of Health and Prison Services—pay debitable to "39—Public Health" page 152 ... ... *Charged* ...	*+700*	*+600*	...	
TOTAL ... { *Charged* ...	*10,300*	*10,200*	*11,500*	
TOTAL ... { Voted ..	...	...	1,900	

39—PUBLIC HEALTH.		Detailed Account No	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A.—Public health establishment ...	*Charged* ...	39-A	*14,100*	*11,300*	*13,100*	...
	Voted ...		1,23,400	1,16,900	1,21,800	1,19,658
B.—Grants for public health purposes.	Voted ...	39-B	74,000	60,000	60,000	57,631
C.—Expenses in connection with epidemic diseases	Voted ...	39-C	35,800	27,800	27,800	5,805
E.—Pasteur Institutes ...	Voted ...	39-E	1,800	1,800	1,800	2,159
F.—Charges in England	*Charged* ...	39-F	*800*	*600*	*5,800*	...
	Voted ...		600	...	...	...
G—Loss or Gain by Exchange ...	*Charged* ...		...	*−3*	...	...
	Voted ...		...	...	...	...
For rounding	*Charged* ...		*+100*	*+703*	*−100*	...
	Voted ...		+400	+500	−400	...
	TOTAL ...		2,51,000	2,19,600	2,29,800	1,85,253
TOTAL ...	*Charged* ...		*15,000*	*12,600*	*18,800*	...
	Voted ...		2,36,000	2,07,000	2,11,000	1,85,253

DETAILED ACCOUNT No. 39-A.

PUBLIC HEALTH.

A.—Public Health Establishment.

SUMMARY.

		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A-1.—Director and Assistant Director of Public Health	*Charged* ...	*10,300*	*8,800*	*13,100*	...
	Voted ...	38,800	37,800	37,900	35,877
A-2.—Public Health Laboratory	Voted ...	20,600	18,600	24,700	23,975
A-4.—Local Vaccination Establishment ..	Voted ...	47,500	46,600	46,600	46,447
A-5.—Public Health Engineering Establishment ..	*Charged* ...	*3,800*	*2,500*	...	...
	Voted ...	3,600	1,600	...	...
A-6.—Consulting Surveyor to Government ...	Voted ...	12,500	11,900	12,200	12,954
A-7.—Pilgrim Charges	Voted ...	400	400	400	405
	TOTAL ...	1,37,500	1,28,200	1,34,900	1,19,658
TOTAL ...	*Charged* ...	*14,100*	*11,300*	*13,100*	...
	Voted ...	1,23,400	1,16,900	1,21,800	1,19,658

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
DETAILS.				Rs.	Rs.	Rs.	Rs.
A-1.—Director and Assistant Director of Public Health—							
A-1.—(1) Pay of Officers—							
Director of Health and Prison Services (2,000—50—2,250)	*Charged* ...	1	*1*	*28,100*	*22,500*	*22,000*	...
Assistant Director of Public Health C (500—35—1,000)	Voted ...	1	1	8,000	7,600	7,600	7,137
A-1.—(2) Pay of Establishment—							
Inspectors, Vaccinators, Office Superintendent and Clerks (25—200)		16	17	17,487		17,711	
Servants (14—22)		16	11	3,068		2,189	
Leave salary				245		...	
Total—Voted ...				20,800	19,900	19,900	18,703
A-1.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances ...	*Charged* ...			...		*1,100*	
	Voted ...			2,180		1,730	
Travelling allowance — Fixed ...	Voted ...			2,820		2,820	
Travelling allowance — Ordinary ...	Voted ...			2,500		2,200	
Travelling allowance—Ordinary ...	*Charged* ...			*3,000*		*1,000*	
Fees to lecturer (Sanitary Surveyors' Class)	Voted ...			...		150	
Total ...	*Charged* ...			*3,000*	*1,300*	*2,100*	...
	Voted ...			7,500	6,800	6,900	7,328
A-1.—(4) Contingencies—							
Contract contingencies				997		997	
Non-contract contingencies				2,543		2,443	
Pay of menials				60		60	
Inoculation against plague, cholera, etc., and expenses in connection with epidemics				500		...	
Total—Voted ...				4,100	3,500	3,500	2,709
A-1.—(5) Establishment charges payable to other Governments, Departments, etc.—							
Deduct—Moiety of the pay and allowances of the Director of Health and Prison Services and of menials and of telephone charges transferred to "28.—Jails and Convict Settlements (page 104) *and 38—Medical* (page 136)".	*Charged* ...			*—20,800*	*—15,000*	*—11,000*	...
	Voted ...			—1,600	...	...	...
TOTAL ...	*Charged* ...			*10,300*	*8,800*	*13,100*	...
	Voted ...			38,800	37,800	37,900	35,877

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength 1937-38.	Strength 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-2.—PUBLIC HEALTH LABORATORY, KARACHI.						
A-2.—(1) Pay of Officers—						
Officer-in-charge (300 + 100 S.P.)	1	1	4,800	2,200	8,400	7,767
A-2.—(2) Pay of Establishment—						
Clerks, &c. (60—350)	9	9	8,976		10,270	
Servants (16—18)	3	3	624		630	
Total ...			9,600	8,600	10,900	10,742
A-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			960		1,060	
Travelling allowance (Ordinary)			240		240	
Total ...			1,200	1,100	1,300	1,361
A-2.—(4) Contingencies—						
Non-contract contingencies			5,000		3,900	
Customs duty on imported stores			...		200	
Total ...			5,000	6,700	4,100	4,105
TOTAL—Voted ...			20,600	18,600	24,700	23,975

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-4.—LOCAL VACCINATION ESTABLISHMENT.						
A-4.—(1) Pay of Establishment—						
Vaccinators and special pay (20—50)	61	61	31,100	30,400	30,400	30,395
A-4.—(2) Allowances, Honoraria, etc.—						
Travelling and pony allowances (Fixed)			10,400		10,350	
Travelling and pony allowance (Ordinary)			150		150	
Travelling allowance paid to local bodies			150		...	
Total ..			10,700	10,500	10,500	10,762
A.-4—(4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators			5,700	5,700	5,700	5,290
TOTAL—Voted ...			47,500	46,600	46,600	46,447

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd*		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36
				Rs.	Rs.	Rs.	Rs.
A-5.—PUBLIC HEALTH ENGINEERING ESTABLISHMENT.							
CONSULTING PUBLIC HEALTH ENGINEER.							
A-5.—(1) Pay of Officers—							
Consulting Public Health Engineer (250 S. P.)	*Charged* ...	*1*		*3,000*	*2,100*	...	...
	Voted ...			...	...	...	...
A-5.—(2) Pay of Establishment—							
Head Draftsman (50 S. P.)		1		600			
Temporary Establishment		4		2,200			
Total ...				2,800	900	...	...
A-5.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances ...	*Charged* ...			*75*			
	Voted ...			250			
Travelling allowance (Ordinary) ...	*Charged* ...			*725*			
	Voted ...			250			
Total ...	*Charged*			*800*	*400*	...	...
	Voted ...			500	300	...	...
A-5.—(4) Contingencies—							
Non-contract contingencies				300	400	...	...
TOTAL ...	*Charged* ...			*3,800*	*2,500*	...	...
	Voted ...			3,600	1,600	...	...

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A.-6.—CONSULTING SURVEYOR TO GOVERNMENT.						
A-6.—(1) Pay of Officers—						
Consulting Surveyor (500—30—800)	1	1	6,100	5,400	5,400	5,164
A-6.—(2) Pay of Establishment—						
Surveyor and Draftsman (75—250)	2	2	4,410		4,256	
Clerks (25—135)	3		1,846		...	
Servants (18—19)	2	2	444		444	
Temporary establishment			...		1,500	
Leave salary			200		200	
Total ...			6,900	6,100	6,400	5,613
A-6.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			664		784	
Travelling allowance ... Fixed			636		516	
Travelling allowance ... Ordinary			600		600	
Total ...			1,900	1,900	1,900	1,267
A-6.—(4) Contingencies—						
Contract contingencies			900		750	
Non-contract contingencies			100		100	
Supplies and services			200		50	
Total ...			1,200	900	900	910
A-6.—(5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to—						
"7.—Land Revenue" (*vide* page 49) on account of revision of non-agricultural assessment at Hyderabad, &c., defence of Land Acquisition Appeals and Valuation of Government properties and lay-outs of land, scrutiny of buildings			—3,600	—2,400	—2,400	
TOTAL—Voted ...			12,500	11,900	12,200	12,954

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
A.-7.—PILGRIM CHARGES.				
A-7.—(1) Pay of Establishment—				
Temporary establishment	100	100	100	59
A-7.—(2) Allowances, Honoraria, etc.—				
Travelling allowance (Fixed)	200	200	200	161
A-7.—(3) Contingencies—				
Other supplies and services	100	100	100	185
TOTAL—Voted ...	400	400	400	405

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B.—Grants for Public Health purposes.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
GRANTS TO—	...	...		
VILLAGE SANITARY COMMITTEES	27,240		26,617	
SANITARY ASSOCIATIONS	1,000		500	
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS	4,000		3,900	
MUNICIPALITIES	13,760		12,983	
LOCAL BODIES FOR VILLAGE WATER-SUPPLY	18,000		18,000	
LOCAL BODIES FOR DIGGING WELLS	10,000			
KARACHI TOWN PLANNING SCHEME II (GARDEN QUARTER)				
Deduct—Contribution recoverable from Bombay Government ..	...		...	
Deduct—Amount transferred to 7—Land Revenue (page 49) ...	...		...	
Probable savings	..		— 2,000	
TOTAL—Voted ...	74,000	60,000	60,000	57,631

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C.—Expenses in connection with epidemic diseases.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1.—MALARIA	35,800	27,800	27,800	5,424
C-2.—OTHER EPIDEMICS	...	...	...	381
Total—Voted ...	35,800	27,800	27,800	5,805

C-1.—MALARIA.				
EXPENSES IN CONNECTION WITH MALARIA.				
C-1.—(1) Pay of Establishment—				
Subordinate Medical Service Officers	3,300	3,600	3,600	3,838
C-1.—(2) Allowances and Honoraria, etc.				
Travelling allowance (Fixed)	1,100	1,200	1,200	1,197
C-1.—(3) Contingencies—				
Non-contract contingencies	400	...	...	
Other supplies and services—				
Free distribution of "Quinine Treatments" ... ... }	30,000		23,000	
Cheap sale of "Quinine Treatments" ... ... }				
Purchase of quinine powder for sale at Post Offices ... ... }				
Posters and anti-larva fish	1,000			
Total ..	31,400	23,000	23,000	389
TOTAL—Voted ...	35,800	27,800	27,800	5,424

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E.—Pasteur Institutes.				
E-2.—Provision for anti-rabic treatment—Voted	1,800	1,800	1,800	2,159

DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F.—Charges in England.				
HIGH COMMISSIONER FOR INDIA.				
Stores ... ... Voted ...	600	...	...	...
Sterling overseas pay ... ... *Charged* ...	*2,200*	*1,800*	*5,800*	...
Deduct.—Moiety of the Overseas pay of the Director of Health and Prison Services transferred to—"28.—Jails and Convict Settlements" (page 111) and "38.—Medical" (page 143) ... ... *Charged* ...	*−1,400*	*−1,200*	...	...
TOTAL ... { *Charged* ...	*800*	*600*	*5,800*	...
Voted	600		...	...

40.—AGRICULTURE.		Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	
A.—AGRICULTURE	*Charged* ...	40-A	...	*29,300*	*46,400*	*35,349*
	Voted ...		7,76,400	5,28,500	6,20,800	3,50,614
B.—WORKS	Voted ...		51,000	41,000	2,11,000	...
C.—CHARGES IN ENGLAND ...	*Charged* ...		...	*7,000*	...	...
	Voted ...		12,700	...	17,400	...
D.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...		...	*—32*	...	...
	Voted ...		...	...	...	...
For rounding ...	*Charged* ...		...	*—268*	*+200*	...
	Voted ...		—100	+500	—300	...
	TOTAL ...		8,40,000	6,06,000	8,95,500	3,85,963
TOTAL ...	*Charged* ...		...	*36,000*	*46,600*	*35,349*
	Voted ...		8,40,000	5,70,000	8,48,900	3,50,614

DETAILED ACCOUNT No. 40-A.

AGRICULTURE.

A.—Agriculture.

SUMMARY.

		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A-1.—AGRICULTURE IN SIND	*Charged* ...	...	*27,900*	*45,900*	*35,349*
	Voted ...	4,85,100	2,50,100	2,46,500	3,50,608
A-2.—AGRICULTURAL ENGINEERING SCHEME ...	*Charged* ...	...	*1,400*	...	...
	Voted ...	1,10,900	77,000	92,000	...
A-3.—AGRICULTURAL PROPAGANDA SCHEME ...	Voted ...	*	1,74,900	1,50,000	...
A-4.—AGRICULTURAL RESEARCH STATION, SAKRAND ...	*Charged* ...	*	...	*500*	...
	Voted ...	*	13,200	28,700	...
A-5.—AGRICULTURAL RESEARCH STATION, LARKANA ...	Voted ...	73,100	2,200	84,400	...
A-6.—SCHEME FOR THE IMPROVEMENT OF THE THAR AND PARKAR BREED OF CATTLE	Voted ...	15,000	2,000	10,000	...
A-7.—(*a*) SCHEME FOR CONDUCTING RICE CROP DUTY EXPERIMENT ON THE FULELI CANAL	Voted ...	12,000	...	......	...
(*b*) SCHEME FOR THE INVESTIGATION OF POSSIBILITIES AND ECONOMICS OF OIL-SEEDS AND PULSE CROPS IN THE BARRAGE AREA ...	Voted ...	8,900	..	......	...
(*c*) SCHEME FOR EXTENSION OF SEED OF IMPROVED VARIETIES	Voted ...	30,000	...	......	...
A-8.—SCHEMES FINANCED BY THE CENTRAL GOVERNMENT—ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	Voted ...	13,000	...	......	...
A-9.—SCHEMES SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	Voted ...	19,200	800	......	6
A-10.—SCHOLARSHIPS TO STUDENTS IN THE AGRICULTURAL COLLEGE, POONA	Voted ...	2,900	2,000	2,900	...
A-11.—CONTRIBUTION TO BOMBAY FOR SINDHI STUDENTS IN THE AGRICULTURAL COLLEGE, POONA ...	Voted ...	6,300	6,300	6,300	...
	TOTAL ...	7,76,400	5,57,800	6,67,200	3,85,963
TOTAL ...	*Charged* ...	...	*29,300*	*46,400*	*35,349*
	Voted ...	7,76,400	5,28,500	6,20,800	3,50,614

* Provided under 'A—I.—Agriculture in Sind'.

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Agriculture—*contd.*		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
A-1.—AGRICULTURE IN SIND.							
A-1.—(1) **Pay of Officers**—							
Chief Agricultural Officer in Sind (2,000—50—2,200)	*Charged* ...	...	*1*	..		*27,000*	
Director of Agriculture ... ... (1,200—50—1,500)	Voted ...	1	...	18,000		...	
Agricultural Chemist and Soil Physicist (300—50—1,350 *plus* special pay 100).	*Charged* ...	..	*1*	...		*14,500*	
(300) ...	Voted ...	1	...	3,600		...	
Voted.							
Botanist (300—1,250)		1	1	13,300		12,650	
Deputy Directors (300—900)		2	...	10,800		...	
Cotton Breeder (250—20—750 *plus* special pay 50) ...		1	1	2,900		5,671	
(Agriculturist 250—20—500)		1	1	5,500		5,279	
Assistant to the Director		1	1	2,900		...	
Divisional Superintendent of Agriculture		1	...	4,200		...	
TOTAL ...	*Charged* ...			...	*25,600*	*41,500*	*30,562*
	Voted ...			61,200	23,100	23,600	25,937
A-2.—(2) **Pay of Establishment**—							
Graduate and Non-Graduate Assistants (30—300) ...		33	45	40,000		25,640	
Fitters and Engine Drivers (30—90)		3	6	2,100		2,808	
Clerks, Managers, etc. (30—90)		20	20	16,810		16,221	
Servants (17—30)		22	23	4,649		3,499	
Temporary establishment				90,441		8,076	
Probable savings ... ... —				...		— 2,000	
Kamgars...		7	...	3,100		...	
Six Farms Scheme—							
Managers and Clerks (30—300)		14	14	19,000		19,989	
Mucadums and Servants (15—35)		15	15	4,100		4,067	
TOTAL ... Voted ...				1,80,200	72,000	78,300	76,761
Carried over ...	*Charged* ...			...	*25,600*	*41,500*	*30,562*
	Voted ...			2,41,400	95,100	1,01,900	1,02,698

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Agriculture—*contd.*		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A-1.—AGRICULTURE IN SIND—*contd.*					
Brought forward ...	*Charged* ...	...	25,600	41,500	30,562
	Voted ...	2,41,400	95,100	1,01,900	1,02,698
A.-1.—(3) **Allowances, Honoraria, etc.**—					
Travelling allowance ... Ordinary ...	*Charged* ...	...		3,680	
	Voted ...	49,500		9,770	
House-rent and other allowances ...	*Charged* ...	...		720	
	Voted ...	4,100		2,502	
Six Farms Scheme—					
Travelling allowance	Voted ...	1,500		1,300	
House-rent and other allowances	Voted ...	1,300		1,328	
TOTAL ...	*Charged* ...	...	2,300	4,400	4,787
	Voted ...	56,400	15,000	14,900	19,399
A.-1.—(4) **Contingencies**—					
Contract contingencies		780		780	
Non-contract contingencies—					
Rents, rates and taxes		6,806		240	
Office expenses and miscellaneous		8,000		3,890	
Service postage and telegrams		7,050		3,950	
Pay of menials		2,830		3,026	
Petty construction and repairs		5,600		10,725	
Supplies and services—					
Foreign periodicals		100		100	
Purchase of dead-stock		1,800		1,100	
Upkeep of machinery		830		1,460	
Cultivation charges		28,800		29,000	
Purchase and upkeep of live-stock		8,400		6,450	
Allowance to Medical Officer, Sakrand		204		204	
Equipment Fruit Farm		1,000		500	
Rice breeding investigations		1,500		1,200	
Material and wages		50,000		37,000	
Other supplies and services		500		100	
Customs duty on imported stores		...		300	
Demonstrations and shows		18,000		...	
Touring propaganda party		7,000		...	
Agricultural experiments		5,500		...	
Sub-stations		200		...	
TOTAL—Contingencies—carried over ...		1,54,900	1,03,000	1,00,025	1,16,932
Carried over ...	*Charged* ...	...	27,900	45,900	35,349
	Voted ..	2,97,800	1,10,100	1,16,800	1,22,097

DETAILED ACCOUNT No. 40-A. **AGRICULTURE.** A.—Agriculture—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
A.-1—AGRICULTURE IN SIND—*contd.*				
Brought forward.. *Charged* ...	...	*27,900*	*45,900*	*35,349*
Brought forward.. Voted ...	2,97,800	1,10,100	1,16,800	1,22,097
Brought forward ...	1,54,900	1,03,000	1,00,025	1,16,932
A-1.—(4) Contingencies—				
Six Farms Scheme—				
Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes	8,150		9,125	
Petty construction and repairs	1,650		1,450	
Office expenses and miscellaneous	1,030		990	
Service postage and telegrams	450		330	
Supplies and services—				
Purchase of dead-stock	700		525	
Upkeep and running of machinery	1,250		1,250	
Cultivation charges	13,150		12,650	
Purchase and upkeep of live-stock	2,150		2,260	
Apparatus and chemicals	70		95	
Capital expenditure—				
Jungle clearing, etc.	800		1,000	
Total .. Voted ...	1,84,300	1,40,000	1,29,700	1,19,461
A-1.—(5) Grants-in-aid, Contributions and Donations—				
(*a*) Subsidies to Agricultural Associations	2,000			
(*b*) Grants-in-aid to Private bodies	1,000			
TOTAL ... Voted ...	3,000			79,050
TOTAL ... *Charged* ...	...	*27,900*	*45,900*	*35,349*
TOTAL ... Voted ...	4,85,100	2,50,100	2,46,500	3,50,608

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Agriculture—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-2.—AGRICULTURAL ENGINEERING SCHEME.						
A-2.—(1) Pay of Officers—						
Agricultural Engineer (1,250—50—1,500 + O. S. P. 300) ... ... *Charged* ...			...	*1,300*	...	
Voted ...	1	1	18,800	6,800	21,600	
TOTAL ... *Charged* ...			...	*1,300*	...	
TOTAL ... Voted ...			18,800	6,800	21,600	
A-2.—(2) Pay of Establishment—						
Accountant, Clerks and Mechanical Draftsman (25—250).	...	6	...		6,094	
Mechanical Assistant, Fitter and Engine Drivers (48—250).	4	2	3,700		2,864	
Servants (15—20)	1	6	200		1,140	
Temporary establishment		4	14,000		6,876	
Leave salary	...	...	...		526	
Total ...			17,900	17,500	17,500	
A-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			5,800		5,800	
House-rent and other allowances			300		300	
Total ... *Charged* ...			...	*100*	...	
Total ... Voted ...			6,100	3,900	6,100	
A-2.—(4) Contingencies—						
Non-contract contingencies—Experimental work ...			5,000		5,000	
Office expenses and miscellaneous			2,400		3,100	
Service postage and telegrams			700		...	
Supplies and services—Working expenses of tractor ...			60,000		50,700	
Probable savings			...		—12,000	
Total ...			68,100	48,800	46,800	
TOTAL ... *Charged* ...			...	*1,400*	...	
TOTAL ... Voted ...			1,10,900	77,000	92,000	

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Agriculture—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-3.—AGRICULTURAL PROPAGANDA SCHEME.			Included under A-1—Agriculture in Sind.			
A-3.—(1) Pay of Officers—						
Deputy Chief Agricultural Officers (300 - 900) ...		2			12,300	
Divisional Superintendent of Agriculture (170 - 500) ...		1			4,000	
Total ...				16,300	16,300	
A-2.—(2) Pay of Establishment—						
Graduate and non-graduate assistants (25—300) ...		44			50,962	
Clerks (25 - 115)		7			4,738	
Kamgars		54			18,442	
Servants (15 - 17)		35			6,314	
Temporary establishment		2			744	
Leave salary					1,000	
Total ...				76,100	82,200	
A-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance					27,300	
House-rent and other allowances					700	
Total ...				37,000	28,000	
A-3.—(4) Contingencies—						
Demonstrations and shows					12,000	
Office expenses and miscellaneous					5,300	
Rents, rates and taxes					8,000	
Service, postage and telegrams					3,000	
Touring propaganda party					7,700	
Agricultural experiments					5,550	
Sub-stations					350	
Probable savings					−2,2400	
Total ...				43,000	19,500	
A-3.—(5) Grants-in-aid, Contributions, etc.—						
Subsidies to Agricultural Associations					3,000	
Grants-in-aid to private bodies					1,000	
Total ...				2,500	4,000	

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Agriculture—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-4.—AGRICULTURAL RESEARCH STATION, SAKRAND.						
A-4.—(1) Pay of Establishment—			Included under A-1.—Agriculture in Sind.			
Crop Pest Section—						
Mycologist (220—10—300)		1			2,420	
Entomologist (220—10—300)		1			2,420	
Non-graduate assistants (30—100)		2			660	
Clerk (30—5/2—80)		1			440	
Servant (17)		1			187	
Botanical, etc., Sections—						
Graduate and non-graduate assistants (30—300) ...		6			6,985	
Clerk (25—5/2—55)		1			330	
Servants (20—80)...		3			770	
Lump provision for additional establishment... ...					6,488	
Total—Voted ...				4,000	20,700	
A-4.—(2) Allowances, Honoraria, etc.— Travelling allowance. *Charged* ...				...	*500*	
Voted ...				1,000	1,000	
A-4.—(3) Contingencies—Materials and wages Voted ...				8,200	7,000	
TOTAL ... *Charged* ...				...	*500*	
TOTAL ... Voted ...				13,200	28,700	
A-5.—AGRICULTURAL RESEARCH STATION, LARKANA.						
A-5.—(1) Pay of Officers—						
Botanist (250—300—900)	1	1	3,600		3,300	
Agriculturist and Agricultural Chemist (250—300—900)...	2	2	7,200		6,600	
Total ...			10,800	...	9,900	
A-5.—(2) Pay of Establishment—						
Physiological assistant (160—10—260)	1	1	1,920		1,760	
Graduate and non-graduate assistants (30—150) ...	17	17	12,240		10,670	
Clerks (25—115)	5	5	2,700		2,310	
Servants (15—55)	22	22	5,360		5,214	
Lump provision for additional establishment			4,080		18,546	
Total ...			26,300	100	38,500	
A-5.—(3) Allowances, Honoraria—						
Travelling allowance...			2,000	100	2,000	
A-5.—(4) Contingencies—Materials and wages ...			28,500		34,000	
Service postage and telegrams			1,000			
Purchase of dead stock			2,000			
Purchase and upkeep of live stock			2,500			
Total—Contingencies ...			34,000	2,000	34,000	
TOTAL—Voted ...			73,100	2,200	84,400	

DETAILED ACCOUNT No. 40-A. **AGRICULTURE.** A.—Agriculture—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
A-7.—(a) Scheme for conducting Rice Crop duty experiments on the Fuleli Canal—				
A-7.—(a) (1) Pay of Officers—				
Officer-in-charge, Rice Crop Duty Experiments	3,100	...	...	..
A-7.—(a) (2) Pay of Establishment—				
Temporary establishment	2,500	...	...	..
A-7.—(a) (3) Allowances, Honoraria, etc.—				
Travelling allowance (Fixed)	400	...	...	...
Travelling allowance (Ordinary)	300	...	...	...
TOTAL—Voted ...	700	...	...	...
A-7.—(a) (4) Contingencies—				
(*a*) Lands and Buildings	3,200	...	...	...
(*b*) Agricultural Experiments	2,500	...	...	...
Total ...	5,700	...	..	..
TOTAL—Voted ...	12,000	...	...	..
A-7.—(b) Scheme for the investigation of possibilities and economics of oil-seeds and pulse crops in the Barrage Area—				
A-7.—(b) (1) Pay of Establishment—				
Temporary establishment	2,900	...	...	...
A-7.—(b) (2) Allowances, Honoraria, etc.				
Travelling allowance	500	...	...	...
A-7.—(b) (3) Contingencies—				
Non-contract contingencies	5,500	...	...	...
TOTAL—Voted ...	8,900	...	...	...

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Agriculture—*contd.*	Strength. 1937-38.	1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-9.—SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.						
(a) Economic Enquiry Scheme.						
A-9.—(a) (1) Pay of Establishment—						
Temporary establishment			...	2,200	1,700	3,585
A-9.—(a) (2) Allowances, Honoraria, etc.—						
Travelling allowance			...	400	400	682
A-9.—(a) (3) Contingencies				200	200	550
Total (*a*) ...			...	2,800	2,300	4,817
(b) Scheme for Improvement of Marketing.						
A-9.—(b) (1) Pay of Officers—						
Assistant Marketing Officers (200—15—320—20—600)...	3	3	11,800		11,200	
Leave salary			600		...	
			12,400	12,000	11,200	7,122
A-9.—(b) (2) Pay of Establishment—						
Temporary establishment			1,600	1,700	1,700	1,010
A-9.—(b) (3) Allowances, Honoraria, etc.						
Travelling allowance			3,500		3,000	
House-rent and other allowances...			1,000		...	
Total—Allowances ... Voted ...			4,500	3,900	3,000	2,903
A-9.—(b) (4) Contingencies			700	900	1,900	3,028
Total (*b*) ...			19,200	18,500	17,800	14,063
GRAND TOTAL ...			19,200	21,300	20,100	18,880
A-9—(c) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amounts transferred to Deposits of grants from the Imperial Council of Agricultural Research—						
(*a*) Economic Enquiry Scheme			...	—2,800	—2,300	—4,811
(*b*) Scheme for improvement of marketing ...			...	—17,700	—17,800	—14,063
Total ...			...	—20,500	—20,100	—18,874
TOTAL—Voted ...			19,200	800	...	6

DETAILED ACCOUNT No. 40-B. AGRICULTURE. B.—Works.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
B-1.—AGRICULTURAL RESEARCH STATION, LARKANA.						
Land—(*a*) Acquisition			...		45,000	...
(*b*) Jungle clearance			...		7,000	...
(*c*) Fencing			...		4,000	...
Buildings			...		1,47,800	...
Equipment			51,000		59,300	...
Probable savings			...		—63,100	...
Total ...			51,000	15,000	2,00,000	...
B-2—AGRICULTURAL RESEARCH STATION, SAKRAND.						
Buildings			...	26,000	11,000	...
TOTAL—Voted ...			51,000	41,000	2,11,000	...
DETAILED ACCOUNT No. 40-C. AGRICULTURE. C.—Charges in England.						
HIGH COMMISSIONER FOR INDIA.						
Leave and deputation salaries, etc. — *Charged* ...			..	7,000	...	...
Leave and deputation salaries, etc. — Voted ...			12,700	...	17,400	...
Total ... *Charged* ...			...	7,000	...	...
Total ... Voted ...			12,700	...	17,400	...

41.—VETERINARY CHARGES.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
SUMMARY.				Rs.	Rs.	Rs.	Rs.
1.—SUPERINTENDENCE	*Charged* ...			*21,400*	*18,600*	*18,600*	*17,759*
	Voted ...			11,700	11,200	11,200	12,742
2.—VETERINARY INSTRUCTION (SCHOLARSHIPS IN THE BOMBAY VETERINARY COLLEGE)	Voted ...			1,100	800	800	...
EXAMINATION FEES, ETC. ...	*Charged* ..			..	...	...	*200*
3.—HOSPITALS AND DISPENSARIES—							
GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS	Voted ...			15,800	10,800	10,300	10,778
4.—BREEDING OPERATIONS	Voted ...			7,000	..	...	...
5.—SUBORDINATE VETERINARY ESTABLISHMENT	Voted ...			39,900	38,600	38,500	38,788
6.—GOAT VIRUS PRODUCING STATION ...	Voted ...			6,300	6,300	7,100	...
7.—VETERINARY INVESTIGATION OF DISEASES	Voted ...			7,800	...	...	...
8.—CHARGES IN ENGLAND	*Charged* ...			*4,800*	*4,800*	*7,100*	...
9.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...			...	*—29*	...	...
	Voted ...			...	...	...	...
10.—ESTABLISHMENT CHARGES RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.—							
Deduct—CONTRIBUTION FROM THE GOVERNMENT OF INDIA ON ACCOUNT OF WORK IN CONNECTION WITH THE LIVE STOCK IMPORTATION ACT	*Charged* ...			*—300*	*—300*	*—300*	*—300*
	Voted ...			—300	—300	—300	—300
For rounding	*Charged* ...			*+100*	*—271*	...	...
	Voted ...			—300	+600	...	...
TOTAL ...				1,15,000	90,800	93,000	79,767
TOTAL ...	*Charged* ...			*26,000*	*22,800*	*25,400*	*17,759*
	Voted ...			89,000	68,000	67,600	62,008

1.—SUPERINTENDENCE.

		1937-38.	1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
1.—(1) Pay of Officers—							
Superintendent	*Charged* ...	...	*1*	...	*17,400*	*17,400*	*16,687*
Director (350—50—1,500)	*Charged* ...	*1*	..	*18,000*	...	...	...
	Voted ...			...	...	...	841
1.—(2) Pay of Establishment—							
Clerks (30—200)		4	4	5,580		5,572	
Servants (17—18)		4	4	828		828	
Leave salary			...	392		...	
Total—Voted ...				6,800	6,400	6,400	6,374
Total—Carried over ...	*Charged* ...			*18,000*	*17,400*	*17,400*	*16,687*
	Voted ...			6,800	6,400	6,400	7,215

41.—VETERINARY CHARGES—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
1.—SUPERINTENDENCE—*contd.*				
Brought over ... *Charged* ...	*18,000*	*17,400*	*17,400*	16,587
Brought over ... Voted ...	6,800	6,400	6,400	7,215
1.—(3) Allowances, Honoraria, etc.—				
Travelling allowance ... Fixed ... *Charged* ...	*300*		*300*	
Travelling allowance ... Ordinary ... *Charged* ...	*2,000*		*1,500*	
Cost of Passages under the Superior Civil Services Rules *Charged* ...	*1,700*		...	
Travelling allowance (Ordinary) ... Voted ...	800		800	
House-rent and other allowances ... *Charged* ...	*500*		*400*	
House-rent and other allowances ... Voted ...	600		600	
TOTAL ... *Charged* ...	*4,500*	*2,300*	*2,200*	[illegible]
TOTAL ... Voted ...	1,400	1,400	1,400	[illegible]
1.—(4) Contingencies—				
Contract contingencies...	1,100		1,100	
Non-contract contingencies	370		300	
Service postage and telegrams	600		600	
Pay of menials	360		365	
Supplies and services—				
Purchase of sera and vaccine	1,000		1,035	
Other supplies	370		400	
Total—Voted ...	3,800	3,700	3,800	[illegible]
1.—(5) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Amount recoverable from Ajmer-Merwara ... *Charged* ...	*−1,100*	*−1,100*	*−1,000*	[illegible]
Deduct—Amount recoverable from Ajmer-Merwara ... Voted ...	−300	−300	−400	[illegible]
TOTAL—SUPERINTENDENCE ... *Charged* ...	*21,400*	*18,600*	*18,600*	[illegible]
TOTAL—SUPERINTENDENCE ... Voted ...	11,700	11,200	11,200	[illegible]
3.—HOSPITALS AND DISPENSARIES.				
Grants-in-aid, Contributions and Donations, etc.—				
(1) Grants to veterinary hospitals and dispensaries ...	10,300	10,300	10,300	[illegible]
(2) Grant-in-aid to District Local Boards for construction of veterinary dispensaries ...	5,000	...	...	[illegible]
(3) Grant-in-aid to the District Local Board, Jacobabad, for prizes at Horse Show ...	500	500	...	[illegible]
Total Voted ...	15,800	10,800	10,300	[illegible]
4.—Breeding operations—				
Purchase of Bulls ...	7,000	...	...	[illegible]

41.—VETERINARY CHARGES—*concld.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
5.—SUBORDINATE VETERINARY ESTABLISHMENT.						
5.—(1) Pay of Establishment—						
Veterinary Inspector and Assistant Surgeons (50—225) (*plus* special pay) ...	22	22	34,700		33,196	
Servants (17) ...	1	1	200		204	
Total ...			34,900	33,800	33,400	34,484
5.—(2) Allowances, Honoraria, etc.—						
Travelling allowance ... Ordinary ...			4,000		4,000	
House-rent and other allowances ...			800		900	
Total ...			4,800	4,700	4,900	3,995
5.—(3) Contingencies—						
Non-contract contingencies ...			150		150	
Service postage and telegrams ...			50		50	
Total ...			200	100	200	309
TOTAL—Voted ...			39,900	38,600	38,500	38,788
6.—GOAT VIRUS PRODUCING STATION.						
6.—(1) Pay of Officers ...			3,000	3,000	3,000	...
6.—(2) Pay of Establishment—Temporary ...			800	700	1,300	...
6.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ...			300		300	
House-rent and other allowances ...			400		600	
Total ...			700	800	900	...
6.—(4) Contingencies—						
Pay of menials ...			120		180	...
Non-contract contingencies ...			1,380		1,420	...
Apparatus and Chemicals ...			300		300	...
Total ...			1,800	1,800	1,900	...
TOTAL—Voted ...			6,300	6,300	7,100	...
B-7—Veterinary Investigation of diseases—						
B-7—(1) Pay of Officers ...			4,900	...	...	...
B-7—(2) Pay of Establishment—Temporary ...			600	...	...	...
B-7—(3) Allowances, Honoraria, etc.— Travelling allowances ...			1,700	...	...	...
B-7—(4) Contingencies— Non-contract contingencies ...			600	...	...	...
TOTAL—Voted ...			7,800	...	...	...
DETAILED ACCOUNT No. 41-8.						
VETERINARY CHARGES.						
8.—Charges in England.						
Sterling Overseas Pay ... ... *Charged* ...			*4,800*	*4,800*	*7,100*	...

42.—CO-OPERATIVE CREDIT.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
1.—Registrar, Co-operative Societies ... Charged ...			...	...	*7,100*	...
Voted ...			1,08,500	98,200	1,09,600	94,815
2.—Co-operative Training and Education Scheme ... ... Voted ...			9,300	7,800	9,300	...
For rounding ... ... Voted ...			+200	...	...	...
Total ...			1,18,000	1,06,000	1,26,000	94,815
TOTAL ... Charged ...			...	...	*7,100*	...
Voted ...			1,18,000	1,06,000	1,18,900	94,81[illegible]
1.—REGISTRAR, CO-OPERATIVE SOCIETIES.						
1.—(1) Pay of Officers—						
Registrar (1, 150 plus special pay 100) ... Charged ...	...	1	...		*8,800*	
Voted ...					5,000	
Deputy Registrar (850 *plus* special pay 100) Voted ...	1	1	12,000		11,400	
Assistant Deputy Registrar (200—10—300) Voted ...	1	1	3,800		3,600	
Special Auditor (200—20—600) ... Voted ...	1	1	9,000		4,509	
Probable savings ... ... Voted ...					—609	
Total ... Charged ...			...	...	*8,800*	...
Voted ...			24,800	20,800	23,900	[illegible]
1.—(2) Pay of Establishment—						
Auditors (150—300)...	5	5	11,970		11,878	
Agricultural Organizers (120—300)	2	2	4,180		4,340	
Clerks (25—180)	28	28	21,854		25,110	
Servants (18—20)	22	22	4,396		4,472	
Probable savings			...		—1,000	
Total—Voted ...			42,400	36,200	41,800	[illegible]
1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... Ordinary ... Charged ...			...		*2,000*	
Voted ...			23,000		24,750	
House-rent and other allowances ... Charged ...			...		*700*	
Voted ...			1,500		2,050	
Total ... Charged ...			...	...	*2,700*	...
Voted ...			24,500	23,900	26,800	[illegible]
1.—(4) Contingencies—						
Rents, rates and taxes			1,600		1,700	
Service postage and telegrams			2,000		1,800	
Other non-contract contingencies			1,000		1,600	
Pay of menials			600		...	
Total—voted ...			5,200	5,800	5,100	[illegible]
1.—(5) Grants-in-aid, etc.—						
Subsidy to the Provincial Co-operative Institute ...			6,300		6,250	
Grants to supervising unions			5,300		5,250	
Total—Voted ...			11,600	11,500	11,500	[illegible]
1.—(6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Half the cost of pay of the Registrar transferred to "7—Land Revenue" (page 54) ... Charged ...			...		*—4,400*	
Voted ...			...		—2,500	
TOTAL ...			1,08,500	98,200	1,16,700	[illegible]
TOTAL ... Charged ...			...	...	*7,100*	[illegible]
Voted ...			1,08,500	98,200	1,09,600	[illegible]

42.—CO-OPERATIVE CREDIT—*concld.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C-2.—CO-OPERATIVE TRAINING AND EDUCATION SCHEME.						
2.—(1) Pay of Officers—						
Assistant Registrar (300)	...	1	...	700	700	...
2.—(2) Pay of Establishment—						
Inspector and Assistant Inspector (200, 125)... ...	2	2	2,880		3,575	...
Clerks (30)	6	1	3,060		290	...
Servants (15)	2	2	360		280	...
Leave salary			...		955	...
Total ...			6,300	4,100	5,100	...
2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			100			...
Travelling allowance			1,500			...
Total ...			1,600	1,000	3,000	...
2.—(4) Contingencies			1,400	2,000	500	...
TOTAL—Voted ...			9,300	7,800	9,300	...

43—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A—INDUSTRIES ... ... Voted ...	43-A	1,43,200	63,900	93,800	47,497
B—FISHERIES ... ... Voted ...	43-B	2,600	100	100	...
C—CHARGES IN ENGLAND ... ... Voted ...		...	...	...	...
D—LOSS OR GAIN BY EXCHANGE ... ... Voted ...		.	...	...	...
For rounding ... ... Voted ...		+200	...	+100	...
TOTAL—Voted ...		1,46,000	64,000	94,000	47,497

DETAILED ACCOUNT No. 43-A.

INDUSTRIES.

A.—Industries.

SUMMARY

		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A-1.—Direction		15,200	6,600	9,400	...
A-2.—Superintendence		3,000	2,800	2,800	2,959
A-3.—Industrial Education		7,900	8,800	7,500	5,971
A-4.—Industrial Development		54,500	...	5,300	25
A-6.—Technical Education		7,000	6,500	4,300	3,976
A-7.—Inspection of Weights and Measures		55,600	39,200	64,500	34,566
TOTAL—Voted ...		1,43,200	63,900	93,800	47,497

DETAILS.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A.-1—DIRECTION.						
A-1.—(1) Pay of Officers—						
Assistant Director of Industries and Warden of Weights and Measures (300—20—500—25—600)	1	1	3,700	1,000	3,300	...
A-1.—(2) Pay of Establishment—						
Clerks (30—85)	5		2,685	...	...	
Servants (13)	2		315	...	...	
TOTAL ...			3,000	...	...	...
A-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowances (Ordinary)			1,500		1,500	...
House-rent and other allowances			400		...	...
TOTAL ...			1,900	1,000	1,500	...
A-1.—(4) Contingencies—						
Non-contract contingencies			1,600			
A-1.—(5) Establishment charges payable to other Government Departments, etc.—						
Supervision charges payable to the Government of Bombay			5,000	4,600	4,600	...
TOTAL—Voted ...			15,200	6,600	9,400	...

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A-2.—SUPERINTENDENCE.						
A-2.—(2) Pay of Establishment—						
Temporary establishment			1,800	1,800	1,800	1,722
A-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			1,200	1,000	1,000	1,237
TOTAL—Voted ...			3,000	2,800	2,800	2,959
A-3.—INDUSTRIAL EDUCATION.						
A-3.—(2) Pay of Establishment—						
Temporary establishment			5,100	5,000	5,000	3,403
A-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			500	1,000	200	224
A-3.—(4) Scholarship—						
Scholarships in Weaving Schools			300	300	300	233
A-3.—(5) Contingencies—						
Working charges of weaving schools and demonstrations.			2,000	2,500	2,000	2,111
TOTAL—Voted ...			7,900	8,800	7,500	5,971
A-4.—INDUSTRIAL DEVELOPMENT.						
(a) *AID TO SMALL INDUSTRIES.*						
(1) *Emporium for the sale of produce of Cottage Industries.*						
Pay of Establishment—						
Buyer and Production Inspector (80—5—100) ...	1		480			
Accounts clerk (50)	1		300			
Servants (20)	2		240			
Total ...			1,020			
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			300			
Contingencies—						
Non-contract contingencies			1,580			
Other supplies and services			4,100			
Total ...			5,680			
TOTAL—Voted ...			7,000			

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
(a) *AID TO SMALL INDUSTRIES.*—contd.						
(2) *Lacquer Work.*						
Pay of Establishment—						
Demonstrator (60)	1		360			
Assistant Demonstrator (30)	1		180			
Probationers under training (100)	2		1,200			
Total ...			1,740			
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			50			
Contingencies—						
Non-contract contingencies			60			
Other supplies and services			900			
Total ...			960			
TOTAL—Voted ...			2,750			
(3) *Pottery Industry.*						
Pay of Establishment—						
Demonstrator (60)	1		360			
Assistant Demonstrator (30)	1		180			
Probationers under training (100)	2		1,200			
Total ...			1,740			
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			50			
Contingencies—						
Non-contract contingencies			60			
Other supplies and services			900			
Total ...			960			
TOTAL—Voted ...			2,750			
(b) *SCHEMES FINANCED BY THE GOVERNMENT OF INDIA.*						
(1) *Economic Development and Improvement of Rural Areas*—						
Small-scale Woollen Industry			17,000			
Other Schemes			8,000			
Total ...			25,000			
(2) *Development of the Handloom Industry.*						
Pay of Establishment.—						
Temporary establishment			1,400	...	1,700	
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			600	...	400	
Contingencies—						
Non-contract contingencies			11,130	...	3,200	
Grant-in-aid to Associations			3,870	...	...	
Total ...			15,000	...	3,200	25
TOTAL—Voted ...			17,000	...	5,300	25
TOTAL—Voted ...			54,500	...	5,300	25

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*concld.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget, Estimate, 1936-37.	1935-36.
A-6.—TECHNICAL EDUCATION.			Rs.	Rs.	Rs.	Rs.
A-6.—(5) Grants-in-aid, Contributions, Donations—						
Grants to non-Government Technical Schools (Recurring).			3,650	4,700	2,500	
Grants to Local Bodies (Recurring)			2,000	1,800	1,800	
Grants to Victoria Jubilee Technical Institute, Bombay... (Recurring)			600	...	...	
Expenditure in connection with the Committee of Direction of Industrial and Technical Schools			750	...	...	
TOTAL—Voted ...			7,000	6,500	4,300	3,976
A-7.—INSPECTION OF WEIGHTS AND MEASURES.						
A-7.—(2) Pay of establishment—						
Inspectors (100—5/2—150)	16	16	19,420		19,200	
Clerks (25—95)	...	3	...		1,430	
Manual Assistants (25—1—40)	16	16	4,960		4,861	
Servants (13)	16	18	2,520		2,809	
Total ...			26,900	18,200	28,300	6,384
A-7.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			4,400		4,416	
Travelling allowance (Ordinary)...			8,000		9,584	
House-rent and other allowances			300		300	
Total ...			12,700	8,000	14,300	2,425
A-7.—(4) Contingencies—						
Non-contract contingencies			7,600		7,400	
Rents, rates and taxes			4,800		4,800	
Other supplies and services			3,600		9,700	
Total ...			16,000	13,000	21,900	25,757
TOTAL—Voted ...			55,600	39,200	64,500	34,566

DETAILED ACCOUNT NO. 43-B. INDUSTRIES B—Fisheries.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget, Estimate, 1936-37.	1935-36.
B—(2) Pay of Establishment—						
Fisheries Assistant (80—5—100)	1		560			
Clerk (25—5/2—35)	1		180			
Servants (20—21)	2		246			
Total ...			986			
B—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			400			
House-rent and other allowances			150			
Total ...			550			
B—(4) Contingencies—						
Oyster culture			100	100	100	
Non-contract contingencies			404	...	...	
Other supplies and services			560	...	...	
Total ...			1,064	100	100	
TOTAL—Voted ...			2,600	100	100	

47.—MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A.—Labour	Voted ...	47-A	1,900	600	800	...
B.—Inspector of Factories ...	Voted ...	47-B	11,100	10,200	5,500	...
C.—Inspector of Steam Boilers ...	Voted ...	47-C	13,900	13,600	16,200	12,996
D.—Inspector of Motor Vehicles ...	Voted ...	47-D	*			
E.—Examinations	*Charged* ...	47-E	*900*	*500*	*1,400*	*459*
	Voted ...		3,600	2,600	2,700	1,103
F.—Miscellaneous	Voted ...	47-F	22,800	7,000	7,000	...
For rounding	*Charged* ...		*+100*	*+500*	*+600*	...
	Voted ...		—300	−100	−300	...
	TOTAL ...		54,000	34,900	33,900	14,558
TOTAL ...	*Charged* ...		*1,000*	*1,000*	*2,000*	*459*
	Voted ...		53,000	33,900	31,900	14,099

DETAILED ACCOUNT No. 47-A.

MISCELLANEOUS DEPARTMENTS.

A.—Labour.

	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A-1.—(2) Pay of Establishment—						
Clerks (50—140)	2	1	1,600		600	...
Leave salary			100		...	...
TOTAL ...			1,700	400	600	...
A-1.—(4) Contingencies—						
Non-contract contingencies			200	200	200	...
TOTAL—Voted ...			1,900	600	800	...

DETAILED ACCOUNT No. 47-B.

MISCELLANEOUS DEPARTMENTS.

B.—Inspector of Factories.

	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
B.-1.—Pay of Officers—						
Inspector of Factories (400—20—600) ... Voted ...	1	1	7,200	7,200	5,500	...
B-2.—Pay of Establishment—						
Clerk (50—90)	1		600		...	...
Servants (17)	2		400		...	...
TOTAL ...			1,000	600	...	...
B-3.—Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			900		...	...
Travelling allowance (Ordinary)			1,200		...	...
House-rent and other allowances			100		...	...
TOTAL ...			2,200	1,900	...	...
B-4.—Contingencies—						
Service Postage and Telegrams			700	500	...	...
TOTAL—Voted ...			11,100	10,200	5,500	...

* Provision made under "12 charges on account of Motor Vehicles Taxation Act."

DETAILED ACCOUNT No. 47-C. 47—MISCELLANEOUS DEPARTMENTS. C.—Inspector of Steam Boilers.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
C.—INSPECTOR OF STEAM BOILERS.						
C.—(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (500—25—800)	1	1	7,500	7,200	7,200	7,170
C.—(2) Pay of Establishment—						
Superintendent and Clerks (50—160)	1	3	1,668		3,241	
Servants (16 and 17)	1	3	204		529	
Leave salary			28		30	
Total ...	2	6	1,900	1,800	3,800	1,774
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,680		1,731	
Travelling allowance (Ordinary)			1,751		1,700	
House-rent and other allowances			24		39	
Fees to Commissioners			90		90	
Fees to Examiners			240		240	
Honoraria			15		...	
Total ...			3,800	3,800	3,800	3,514
C.—(4) Contingencies—						
Non-contract contingencies			700	800	1,400	538
TOTAL—Voted ...			13,900	13,600	16,200	12,996

DETAILED ACCOUNT No. 47-E. 47.—MISCELLANEOUS DEPARTMENTS. E.—Examinations.		Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
E-1.—Civil and Military Examinations Committee.	*Charged* ...			*	*	500	...
	Voted ...			*	*	900	...
E-2.—Permanent Committee for Departmental and Vernacular Examinations in Sind.	*Charged* ...			900	500	900	459
	Voted ...			3,000	2,000	1,200	900
E-3.—Board of Examiners for granting Certificates of Competency to Electrical Contractors and Wiremen.	*Charged* ...			...	...	...	...
	Voted ...			600	600	600	203
TOTAL ...				4,500	3,100	4,100	1,562
TOTAL ...	*Charged* ...			900	500	1,400	459
	Voted ...			3,600	2,600	2,700	1,103
E-1.—CIVIL AND MILITARY EXAMINATIONS COMMITTEE.							
E-1.—(2) **Pay of Establishment**—							
Clerk (50)	...		1	...	...	524	...
Servant (10)	...		1	...	...	176	...
Probable savings	...				...	—300	...
Total—Voted ...				...	...	400	...
E-1.—(3) **Allowances, etc.**—							
Fees to members and assessors ...	*Charged* ...			...	...	800	...
	Voted ...			...	...	800	...
Probable savings	*Charged* ...			...	...	—300	...
	Voted ...			...	...	—300	...
Total ...	*Charged* ...			*	*	500	...
	Voted ...			*	*	500	...
TOTAL ...	*Charged* ...			*	*	500	...
	Voted ...			*	*	900	...
E-2.—PERMANENT COMMITTEE FOR DEPARTMENTAL AND VERNACULAR EXAMINATIONS IN SIND.							
E-2.—(a) COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.							
E-2.—(a) (1) **Allowances and Honoraria, etc.**—							
Fees for setting and valuing papers for departmental examinations.	*Charged* ...			...	...	800	81
	Voted ...			...	...	700	168
Probable savings	*Charged*. ...			...	...	—300	...
	Voted ...			...	...	—300	...
TOTAL—E-2.—(a) Carried over ...	*Charged* ...			*	*	500	81
	Voted ...			*	*	400	168

* Provision included under E-2 *(b)*.

DETAILED ACCOUNT No. 47-E. 47—MISCELLANEOUS DEPARTMENTS. E.—Examinations—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward ... *Charged* ...	*	*	500	81
Brought forward ... Voted ...	*	*	400	168
E.-2—(b) Permanent Committee for Departmental and Vernacular Examinations in Sind.				
E.-2—(b) (1) Pay of Establishment—				
Clerk (50—90)	600		100	
Servant	200		...	
TOTAL—Voted ...	800	400	100	119
E.-2 (b) (2) Allowances, Honoraria, etc.—				
Fees for setting and valuing papers ... *Charged* ...	680		180	
Fees for setting and valuing papers ... Voted ...	1,600		240	
Fees to members and assessors ... *Charged* ...	220		220	
Fees to members and assessors ... Voted ...	300		260	
House-rent and other allowances ... ... Voted ...	100		...	
Total ... *Charged* ...	900	500	400	378
Total ... Voted ...	2,000	1,400	500	373
E.-2.—(b) (3) Contingencies—				
Non-contract contingencies	200	200	200	240
TOTAL—E.-2 (*b*) ... *Charged* ...	900	500	400	378
TOTAL—E.-2 (*b*) ... Voted ...	3,000	2,000	800	732
GRAND TOTAL ... *Charged* ...	900	500	900	459
GRAND TOTAL ... Voted ...	3,000	2,000	1,200	900
E.-3.—BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
E.-3.—(2) Allowances and Honoraria—				
Fees for setting and valuing papers ... ... Voted ...	300	300	300	151
E.-3.—(3) Contingencies—				
Non-contract contingencies ... ... Voted ...	300	300	300	52
TOTAL ... Voted ...	600	600	600	203
DETAILED ACCOUNT No. 47-F. 47—MISCELLANEOUS DEPARTMENTS. F.—Miscellaneous.				
F.-2—Government Special Schools—				
Grants-in-aid, Contributions, etc.— Contribution to Bombay for maintenance of Juveniles in the Reformatory, Yeravda ... ... Voted ...	7,000	7,000	7,000	...
F.-3.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.				
3.—(1) Pay of Officers—				
Registrar of firms (special pay at Rs. 50 p. m.)	600	...	...	...
3.—(2) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount payable to the Central Government for joint establishment for the administration of Indian Company Act and Indian Partnership Act	200	...	...	...
TOTAL ... Voted ...	800	...	...	...
F.-4—Scheme for the establishment of model villages in Sind ...	15,000	...	...	...
Total—Miscellaneous .. Voted ...	22,800	7,000	7,000	...

* Included under E.-2 (*b*).

50.—CIVIL WORKS.—(a).			Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
Original Works—						
Civil Buildings ...		...	6,29,400	2,51,000	5,60,000	1,09,545
Communications ...		...	200	...	...	1,704
Do. Road Development		...	*5,00,000	68,000	39,000	2,08,775
Miscellaneous ...		...	...	6,000	...	...
Repairs ...		*Charged* ...	*14,000*	...	...	...
		Voted ...	4,26,000	4,13,000	3,13,000	3,09,844
Do. Road Development		...	*46,000	53,000	49,000	36,423
Establishment (b) ...		*Charged* ...	*70,400*	...	*—30,400*	*35,633*
		Voted ...	3,15,900	2,01,000	1,36,800	1,28,980
Other Items—Tools and Plant (b)		...	8,400	4,000	—1,000	—2,320
Grants-in-aid ...		...	1,79,300	1,83,000	1,79,200	2,34,601
Suspense ...		...	...	— 4,000	1,000	31,956
Charges in England ...	Establishment	*Charged* ...	*7,000*	*58,500*	*1,15,000*	...
		Voted ...	200	...	7,000	...
	Stores ...	Voted ...	3,200	2,000	5,000	3,815
Loss or gain by exchange...	Establishment	*Charged* ...	...	*—315*	...	...
		Voted ...	...	...	...	...
	Stores ...	Voted ...	...	—10	...	...
	For rounding ...	*Charged* ...	*—400*	*+15*	*— 600*	...
		Voted ...	+ 400	+ 10	...	...
		TOTAL ...	22,00,000	12,35,200	13,73,000	10,98,956
		Charged ...	*91,000*	*58,200*	*84,000*	*35,633*
		Voted ...	21,09,000	11,77,000	12,89,000	10,63,323

* For *pro forma* account of the receipts and expenditure of Petrol Tax Fund, see Public Works Budget Estimates under "XXXIX" and "50—Civil Works—Provincial".

(a) Details are available in the Public Works Issues.

(b) The distribution of the ordinary Public Works Department establishment (Voted and *Charged*) and tools and plant charges on a *pro rata* basis by the several Public Works Department heads is shown below:—

	BUDGET ESTIMATE, 1937-38.				
	Establishment charges.				Tools and plant charges.
	In India.		In England.		
	Voted.	*Charged.*	Voted.	*Charged.*	Voted.
XVII—Irrigation, etc.—					
Deduct—Working expenses.	18,82,300	*3,71,000*	1,000	*58,600*	35,200
18.—Other Revenue Expenditure, etc., Public Works Department	88,400	*17,400*	200	*2,800*	3,300
50.—Civil Works	2,24,200	*44,200*	200	*7,000*	8,400
68.—Construction of Irrigation Works	4,34,300	*85,200*	400	*13,600*	16,400
81.—Civil Works not charged to revenue	18,300	*3,600*	...	*1,000*	700
TOTAL ...	26,47,500	*5,21,400*	1,800	*83,000*	64,000

	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
54-A.—FAMINE RELIEF.					
Statutory Provision for Famine Relief		...	...	...	...
Expenditure met from Famine Relief Fund		20,000	...	...	...
Total, 54-A—Famine Relief ... *Charged* ...		...	...	...	...
Total, 54-A—Famine Relief ... Voted ...		20,000	...	...	...
54-B.—TRANSFERS TO FAMINE RELIEF FUND.					
Transfer to Famine Relief Fund ... *Charged* ...		...	53,000	75,000	...
GRAND TOTAL ...		20,000	53,000	75,000	...
TOTAL ... *Charged* ...		...	53,000	75,000	...
TOTAL ... Voted ...		20,000	...	...	...

55.—SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERANNUATION AND RETIRED ALLOWANCES FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-A	*6,62,000*	*2,96,000*	*20,000*	
	Voted ...		10,96,000	13,35,000	13,80,000	
SUPERANNUATION AND RETIRED ALLOWANCES FOR SERVICE RENDERED AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	
	Voted ...		...	...	...	
B.—COMPASSIONATE ALLOWANCES.						
COMPASSIONATE ALLOWANCES FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-B	...	...	...	
	Voted ...		6,000	6,300	9,000	
COMPASSIONATE ALLOWANCES FOR SERVICE RENDERED AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	
	Voted ...		...	...	...	
C.—GRATUITIES.						
GRATUITIES IN RESPECT OF SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-C	...	...	...	
	Voted ...		13,000	25,000	14,000	
GRATUITIES IN RESPECT OF SERVICE RENDERED AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	
	Voted ...		...	...	...	
E.—*Covenanted Civil Service Pensions.*						
FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...		*14,000*	*14,000*	*14,000*	
FOR SERVICE RENDERED AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	
F.—DONATIONS TO SERVICE FUNDS ..	*Charged* ...		...	...	...	
	Voted ...		...	2,000	2,000	
G.—DONATIONS TO PROVIDENT FUNDS ...	*Charged* ...		...	...	...	
	Voted ...		2,000	2,000	2000	
H.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...		...	...	...	
	Voted ...		...	...	...	
I.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL.	*Charged* ...	55-D	*5,000*	...	...	
	Voted ...		6,000	...	...	
J.—*Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS.	*Charged* ...	55-E	*—43,000*	*—43,000*	*—44,000*	
	Voted ...		—1,82,000	—1,84,000	—1,76,000	
K.—CHARGES IN ENGLAND	*Charged* ...	55-F	*9,000*	...	*3,28,800*	
	Voted ...		4,000	...	43,800	
ROUNDING	*Charged* ...		..	...	...	
	Voted ...		...	—300	...	
TOTAL ...			15,92,000	14,73,000	15,93,600	
TOTAL ...	*Charged* ...		*6,47,000*	*2,67,000*	*3,18,800*	
	Voted ...		9,45,000	12,06,000	12,74,800	

DETAILED ACCOUNT No. 55-A. SUPERANNUATION ALLOWANCES AND PENSIONS. A.—Superannuation and retired allowances.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
A.—(i) Superannuation and retired allowances for service rendered before 1st April 1936.	*Charged* ...	*16,000*	*16,000*	*20,000*	
	Voted ...	10,96,000	10,50,000	13,80,000	
A.—(ii) Excess over 85 per cent. paid to Bombay Government.	*Charged* ...	*6,46,000*	*2,80,000*	...	
	Voted ...	...	3,05,000	...	
A.—(iii) Superannuation and retired allowances for service rendered after 1st April 1936.	*Charged*...	...	...	...	
	Voted ...	...	...	...	
TOTAL ...	*Charged* ..	*6,62,000*	*2,96,000*	*20,000*	
	Voted ...	10,96,000	13,55,000	13,80,000	

DETAILED ACCOUNT NO. 55-B. SUPERANNUATION ALLOWANCES AND PENSIONS B.—Compassionate allowances.					
B.—(1) Compassionate Allowances	*Charged* ...	...	...	...	
	Voted ..	2,000	1,300	2,000	
B.—(2) Miscellaneous Allowances and Rewards	... ...	4,000	5,000	7,000	
B.—(4) Compassionate Fund Allowances ...	... ...	...	...	...	
TOTAL ...	*Charged* ...	...	...	...	
	Voted ...	6,000	6,300	9,000	

DETAILED ACCOUNT No. 55-C. C.—GRATUITIES.					
Gratuities	*Charged* ...	...	...	...	
	Voted ...	2,000	14,000	4,000	
Compassionate Fund Gratuities	Voted ...	2,000	2,000	1,000	
Write back of expenditure on gratuities to retrenched personnel	Voted ...	9,000	9,000	9,000	
TOTAL ...	*Charged* ...	...	...	...	
	Voted ...	13,000	25,000	14,000	

DETAILED ACCOUNT No. 55-D. SUPERANNUATION ALLOWANCES AND PENSIONS. I.—Equated Payments of commuted value of Pensions charged to Capital.					
I.—(1) Principal	*Charged* ...	*200*	...	...	
	Voted ...	6,000	...	...	
I.—(2) Interest	*Charged* ...	*4,800*	...	...	
TOTAL ...	*Charged* ...	*5,000*	...	...	
	Voted ...	6,000	...	...	

DETAILED ACCOUNT No. 55-E. J.—DEDUCT—Pensionary liabilities of Commercial Departments.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
J.—(2) Irrigation Departments—					
"XVII"	*Charged* ...	—*32,200*	— *29,400*	— *28,700*	
	Voted ...	—1,41,300	—1,27,500	— 1,14,000	
"18"	*Charged* ...	—*1,500*	— *1,600*	— *4,400*	
	Voted ...	—6,600	— 6,800	—17,600	
"68" Irrigation (including Lloyd Barrage and Canals Construction).	*Charged* ...	—*9,400*	— *12,400*	— *11,000*	
	Voted ...	—33,600	— 49,400	— 44,000	
For rounding...	*Charged* ...	+ *100*	+ *400*	+ *100*	
	Voted ...	—500	—300	—400	
TOTAL ...	*Charged* ...	— *43,000*	— *43,000*	— *44,000*	
	Voted ...	—1,82,000	— 1,84,000	—1,76,000	

DETAILED ACCOUNT No. 55-F. K.—Charges in England.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
A.—Secretary of State for India—					
Superannuation	*Charged* ...	...	...	*46,800*	
	Voted ...	...	...	800	
B.—High Commissioner for India—					
Superannuation and Retired Allowances, General	*Charged* ...	*4,000*	...	*2,82,000*	
	Voted ...	4,000	...	43,000	
Pensions under the Indian Civil Service Family Pension Regulations ...	*Charged* ...	*5,000*	...	...	
Passage gratuities	...	...	...	...	
TOTAL ...	*Charged* ...	*9,000*	...	*2,82,000*	
	Voted ...	4,000	...	43,000	
GRAND TOTAL ..	*Charged* ...	*9,000*	...	*3,28,800*	
	Voted ...	4,000	...	43,800	

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Amount transferred from the head 83—Payments of commuted value of pensions—					
Vide page 191	*Charged* ...	*9,000*	*12,000*	*11,000*	*10,088*
	Voted ...	34,000	49,000	44,000	43,472
TOTAL ...		43,000	61,000	55,000	53,560

56.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
I.—Stationery—					
PURCHASE OF STATIONERY STORES— .. Voted...	56-A	1,46,500	1,63,000	95,000	
II.—Printing—					
GOVERNMENT PRESS— ... ... Voted...	56-C	1,11,400	1,73,000	1,41,200	70,074
CHARGES IN ENGLAND—STORES— ... Voted...		10,000	10,000	10,000	
LOSS OR GAIN BY EXCHANGE— ... ... Voted...		...	...	...	
ROUNDING ...		+ 100	...	—200	
TOTAL—Voted ...		2,68,000	3,46,000	2,46,000	

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DETAILED ACCOUNT No. 56-A. 56—STATIONERY AND PRINTING. Purchase of Stationery Stores.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
A.—Purchase of Stationery Stores.				
A.—(1) Purchase of Stationery Stores	1,51,500 (a)		95,700(a)	
Add—Departmental charges on stationery supplied by the Government of Bombay (at five per cent.)	...		5,000	
TOTAL ...	1,51,500	1,68,700	1,00,700	
Deduct—Recoveries on account of cost of stationery supplied to—				
Lloyd Barrage Scheme	—5,000	— 5,700	—5,700	—4,946
TOTAL ...	—5,000	— 5,700	— 5,700	— 4,946
NET TOTAL—Voted ...	1,46,500	1,63,000	95,000	

(*a*) Includes provision for customs duty on imported stores.

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Press.	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRESS, KARACHI.						
C.—(1) Pay of Officers—						
Manager (300—650)	1	1	3,785		3,950	
Leave salary			315		1,350	
Total—Voted ...			4,100	5,300	5,300	7,768
C.—(2) Pay of Establishment—						
Operatives (18—75)...	57	49	49,897		44,052	
Branch Supervision (45—170)	3	3	3,490		3,395	
Auxiliaries (20—105)	16	16	5,985		5,896	
Reading Branch (30—175)	10	10	7,228		7,096	
Office Establishment—						
Superior Establishment (30—150)	18	16	14,856		13,129	
Inferior Establishment (17—20)	6	6	1,344		1,344	
Leave salary			...		488	
Lump deduction for probable savings			...		—2,000	
Total—Voted ...			82,800	75,900	73,400	63,954
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			...		100	
Overtime allowance			1,000		1,000	
House-rent and other allowances			2,000		1,980	
Bonus			2,000		1,520	
Total—Voted ...			5,000	4,400	4,600	3,178
Carried over ...			91,900	85,600	83,300	74,900

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Press—*concld.*	Strength. 1937-38.	Strength. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
			Rs.	Rs	Rs.	Rs.
Brought forward ...			91,900	85,600	83,300	74,900
GOVERNMENT PRESS, KARACHI—*concld.*						
C—(4) Contingencies—						
Non-contract contingencies			6,000	5,400	3,700	4,152
C—(5) Additions to Plant and Machinery			6,000	46,000	5,000	
C—(6) Supplies and Services			5,000	3,500	3,500	3,328
C—(7) Stores—Raw Materials			4,000	2,300	2,200	1,426
C—(8) Provision for Depreciation			3,500	3,800	2,100	2,264
C—(9) Renewals and Replacements			1,000	3,726	3,726	12,859
Less—Amount transferred from the Depreciation Fund ...			—1,000	—3,726	—3,726	—12,859
Total—Voted ...			...	...	...	...
C—(10) Deduct—English cost of stores			...	—3,600	—3,600	—11,528
TOTAL ...			1,16,400	1,43,000	96,200	74,542
C—(11) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries on account of printing work done for—						
Lloyd Barrage, etc.			—3,000	—5,000	—5,000	—4,468
Government of India			—2,000	...	...	...
TOTAL ...			—5,000	—5,000	—5,000	—4,468
C—(12) Establishment charges payable to other Governments, Departments, etc.—						
Charges payable to the Government of Bombay for printing of standard forms at Yeravda Prison Press ...			...	35,000	50,000	...
NET TOTAL—Voted ...			1,11,400	1,73,000	1,41,200	70,074

57.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
B.—Donations for charitable purposes	57-B	13,200	13,400	13,400	11,972
C.—Charges on account of vagrants	57-C	500	1,000	500	78
D.—Special Commissions of Enquiry	57-D	10,000	...	...	...
E.—Petty Establishment	57-E	...	...	...	...
G.—Irrecoverable temporary loans written off ...	...	2,000	2,000	2,000	1,554
I.—Contributions	57-I	2,65,100	4,20,700	4,20,700	4,58,913
K.—Miscellaneous and Unforeseen charges ...	57-K	66,200	...	4,00,000	504
L.—Miscellaneous charges for the treatment of patients at the Pasteur Institutes	...	...	...	...	246
M.—Miscellaneous durbar charges	57-M	1,500	2,000	800	2,229
O.—Charges in connection with H. M.'s Silver Jubilee.	57-N	...	...	...	8,609
P.—Charges in England ... ... Voted ...	...	100	100	100	...
For rounding ...	57-P	+400	-100	+100	...
TOTAL—Voted ...		3,59,000	4,39,100	8,37,600	4,84,105

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B.—Donations for Charitable Purposes.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
Grants-in-aid, etc.	Rs.	Rs.	Rs.	Rs.
B.—(1). Donations to Institutions—				
Home Department.				
Poor Box, City Magistrate's Court, Karachi	500		500	
Societies for the Prevention of Cruelty to Animals	8,385		9,100	
Karachi Children's Welfare Society	500		...	
Total ...	9,385	9,600	9,600	8,527
B.—(2). Other Expenditure—				
Charges for interring paupers	3,700		3,700	
Maintenance of destitute persons	115		100	
Total ...	3,815	3,800	3,800	3,445
TOTAL—Voted ...	13,200	13,400	13,400	11,972

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. C.—Charges on account of Vagrants.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
C.—(2) Other Vagrant charges—				
Deportation charges ... ... Voted ...	500	1,000	500	78

DETAILED ACCOUNT No. 57-D. MISCELLANEOUS D.—Special Commissions of Enquiry.				
RETRENCHMENT COMMITTEE.	10,000	...	...	...
TOTAL—Voted ...	10,000	...	...	...

DETAILED ACCOUNT No. 57-E. MISCELLANEOUS. E.—Petty Establishments.				
E.-1—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
E.-1—Rates and Taxes—				
E.-1.—(1) Contingencies—				
Remuneration for collecting local cess	7,325		7,325	
Refunds	1,675		1,675	
Total ...	9,000	9,000	9,000	2,268
E-1.—(2) *Deduct*—Receipts retained to meet charges	—9,000	— 9,000	— 9,000	— 2,268
TOTAL—Voted ...	......	......	......	......

DETAILED ACCOUNT No. 57-I. MISCELLANEOUS. I.—Contributions.				
Guarantee to the Railway Board against loss in working Sind Left Bank Feeder Railways	2,00,000	3,38,000	3,38,000	4,00,000
Guarantee to the Telegraph Office for taluka headquarter telegraph lines, trunk telephone lines, etc.	11,700	11,700	11,700	11,887
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams	1,300	1,300	1,300	...
TOTAL ... Voted ...	2,13,000	3,51,000	3,51,000	4,11,887
Grants to Local Boards for expenditure in connection with Local Board Elections	800	21,000	21,000	810
Grants to local bodies with non-official presidents— Towards salaries of Chief Officers, etc.	22,800	20,000	20,000	45,198
For the maintenance of clerical establishment	27,500	27,500	27,500	
Grants to Karachi Municipality towards the cost of its lethal chambers ...	1,000	1,200	1,200	1,018
TOTAL ... Voted ...	52,100	69,700	69,700	47,026
GRAND TOTAL 57—I. ... Voted ...	2,65,100	4,20,700	4,20,700	4,58,913

DETAILED ACCOUNT No. 57-K. MISCELLANEOUS. K.—Miscellaneous and unforeseen charges.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
Unforeseen charges	4,200	...	...	504
Schemes financed by the Cèntral Government—				
Economic Development and Improvement of Rural Areas ..	42,000			
Reserve at the disposal of the Finance Department ... Voted ...	20,000	...	4,00,000	...
TOTAL—Voted ...	66,200	...	4,00,000	504
DETAILED ACCOUNT No. 57-M. MISCELLANEOUS. M.—Miscellaneous Durbar charges.				
M.-2.—DURBAR PRESENTS.				
Grant at the disposal of the Revenue Commissioner ... Voted ...	1,500	2,000	800	2,229
DETAILED ACCOUNT No. 57-P. MISCELLANEOUS. Charges in England.				
HIGH COMMISSIONER FOR INDIA.				
Books and periodicals ... ... Voted ...	100	100	100	...
TOTAL—Voted ...	100	100	100	...

63.—EXTRAORDINARY CHARGES.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Expenditure on retrenched personnel—					
(A) **Civil** (**Non-commercial**)—					
(*a*) Leave salary	Voted ...	...	...	..	1,667
(*b*) Travelling allowance	Voted ...	..	...	...	310
(B) **Joint Establishment**—Public Works					
Leave salary	Voted ...	..	...	..	...
(C) **Other Commercial Departments and undertakings**—					
Deduct—Expenditure transferred to XVII—Irrigation, etc.—Works for which capital accounts are kept—Working expenses ...	*Charged* ...	...	...	...	—2,078
	Voted ...	...	...	...	—1,013
Rounding ...	Voted ...	..	...	...	...
TOTAL ...		...	...	...	—1,114
TOTAL ...	*Charged* ...	...	...	...	— 2,078
	Voted ...	...	...	...	964

CAPITAL ACCOUNT OF IRRIGATION NOT CHARGED TO REVENUE. (a) 68.—Construction of Irrigation Works.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
(A) PRODUCTIVE	*Charged* ...	*1,42,300*	*2,12,100*	*2,27,000*	*1,94,936*
	Voted ...	27,22,200	46,67,900	(b)30,80,000	(c)33,44,198
(B) UNPRODUCTIVE	*Charged* ...	*900*	*1,100*	*2,000*	*-2*
	Voted ...	24,900	27,900	56,000	-59
Loss or gain by exchange	*Charged* ...	...	*-129*	...	*-101*
	Voted ...	...	-85	...	-155
Charges in England	*Charged* ...	*39,600*	*25,000*	*37,000*	*19,387*
	Voted ...	14,400	17,000	17,000	29,439
Interest on capital outlay on the Lloyd Barrage Unified System	*Charged* ...	*4,30,000*	...	*45,52,000*	*26,30,671*
Deduct—Receipts on capital account utilised to meet interest charges		-4,30,000			
Deduct—Surplus Receipts on capital account available for repayment of debt		—42,000	-6,10,000	...	...
Deduct—Recovery from the Government of India on account of expenditure on the Lloyd Barrage and Canals Construction Scheme in Nasirabad Section available for repayment of debt		-2,68,000	-2,40,000	...	...
Rounding ...	*Charged* ...	*+200*	*+129*	...	...
	Voted ...	-500	+85	...	...
TOTAL ...		26,34,000	41,01,000	79,71,000	62,18,314
TOTAL ...	*Charged* ...	*1,83,000*	*2,38,200*	*48,18,000*	*28,44,891*
	Voted ...	24,51,000	38,62,800	31,53,000	33,73,423

(*a*) Details are available in the Public Works Issues.

	Rs.	
(*b*)	42,35,000	... Gross Expenditure.
	-11,55,000	... Receipts on capital account.
	30,80,000	

	Rs.	
(*c*)	40,48,446	... Gross Expenditure.
	-7,04,248	... Receipts on capital account.
	33,44,198	

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. (a) 81.—Civil Works not charged to Revenue.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Original Works—					
Civil Buildings		11,000	36,000	80,000	1,56,577
Communications		80,000	1,00,000	70,000	...
Establishment	*Charged* ...	*3,600*	*7,000*	*3,800*	*6,934*
	Voted ...	18,600	26,000	15,240	30,033
Tools and Plant		700	1,000	1,000	1,037
Charges in England	*Charged* ...	*1,000*	...	...	...
	Voted ...	...	...	...	...
Rounding ...	*Charged* ...	*+ 400*	...	*+ 200*	...
	Voted ...	— 300	...	—240	...
	Total ...	1,15,000	1,70,000	1,70,000	1,94,581
TOTAL ...	*Charged* ...	*5,000*	*7,000*	*4,000*	*6,934*
	Voted ...	1,10,000	1,63,000	1,66,000	1,87,647

(a) Details are available in the Public Works Issues.

82.—MISCELLANEOUS CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
82.—Other Provincial Works not charged to Revenue—					
"Land Revenue."					
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges		6,000	3,000	2,300	584
Establishment	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Tools and plant		...	...	...	...
Deduct—Receipts of a capital nature		—2,50,000	—3,51,000	—2,05,000	—1,85,816
Refunds		1,000	—2,000	1,000	...
For rounding		...	...	—300	...
Total ...		—2,43,000	—3,50,000	—2,02,000	—1,85,232
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	—2,43,000	—3,50,000	—2,02,000	—1,85,232
83.—Payments of Commuted Value of Pensions.					
83.—Payments of Commuted Value of Pensions—					
Payments of Commuted Value of Pensions to Pensioners.	*Charged* ...	*15,000*	*15,000*	*15,000*	*15,092*
	Voted ...	2,00,000	1,60,000	2,25,000	2,27,231
Deduct—					
Amount financed from ordinary revenue ... (*Vide* page 180).	*Charged* ...	*—9,000*	*—12,000*	*—11,000*	*—10,088*
	Voted ...	—34,000	—49,000	—44,000	—43,472
Capital portion of equated payments out of revenue ...	*Charged* ...	...	...	...	...
	Voted ...	—6,000	...	...	...
Total ...	*Charged* ...	*—9,000*	*—12,000*	*—11,000*	*—10,088*
	Voted ...	—40,000	—49,000	—44,000	—43,472
TOTAL ...		1,66,000	1,14,000	1,85,000	1,88,763
TOTAL ...	*Charged* ...	*6,000*	*3,000*	*4,000*	*5,004*
	Voted ...	1,60,000	1,11,000	1,81,000	1,83,759
85.—Payments to Retrenched Personnel.					
(1) Civil (Non-Commercial)—					
Gratuity	Voted ...	...	1,000	...	1,021
(2) Joint ablishment—Public Works—					
Gratuity	Voted ...	...	2,000	...	...
Deduct—Repayments out of revenue—					
(*a*) Expenditure transferred to XVIII—Irrigation, etc., works for which Capital Accounts are kept—Working expenses	Voted ...	...	—2,000	...	...
(*b*) Amount written back to "55—Superannuation, etc. ...	Voted ...	—9,000	—9,000	—9,000	...
TOTAL—Voted ...		—9,000	—8,000	—9,000	1,021

DEBT HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A.—Debt raised in India—				
III.—Loans from the Central Government—				
(*a*) Lloyd Barrage	*3,10,000*	*32,36,000*	...	
(*b*) Other consolidated debt—				
(i) Portion of principal of the instalment towards repayment of advances for commuted value of pensions	*6,000*	...	...	
(ii) Do. do. payments to Retrenched personnel ...	*9,000*	*9,000*	*9,000*	
(iii) Do. do. other purposes	*7,69,000*	*3,05,000*	*2,92,000*	
TOTAL—*Charged* ...	*10,94,000*	*35,50,000*	*3,01,000*	
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	*3,60,000*	...	...	
Contributory Provident Fund, Bombay	...	...	...	
TOTAL—*Charged* ...	*3,60,000*	...	...	
DEPOSITS BEARING INTEREST.				
Famine Relief Fund	...	...	...	...

DEBT HEADS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.					
Depreciation Reserve Fund—Government Presses	*Charged* ...	*1,000*	*4,000*	*4,000*	
Transfers from Famine Relief Fund ...	*Charged* ...	...			
Deposits of Local Funds—					
District Local Funds	...	*46,41,000*			
Municipal Funds	...	*12,76,000*			
Other Funds	...	2 *5,08,000*			
TOTAL—	*Charged* ...	*84,25,000*	...	...	
Departmental and Judicial Deposits—					
Civil Deposits—					
Revenue Deposits	...	*4,50,000*			
Civil Courts' Deposits	...	*18,33,000*			
Criminal Courts' Deposits	...	*42,000*			
Personal Deposits	...	*64,04,000*			
Forest Deposits	...	*41,000*			
Public Works Deposits	...	*5,23,000*			
Trust Interest Funds...	...	*62,000*			
Deposit account of the receipts under the Public Conveyance Act	...	*26,000*	*27,000*	*26,000*	
Deposit for work done for public bodies or individuals ...	...	*2,000*			
Municipal Taxes on Government Residential Buildings ...	...	...			
Unclaimed Deposits in the General Provident Fund ...	...	...			
Unclaimed Deposits in the Contributory Provident Fund...	...	...			
Deposit of fees received by Government servants for work done for private bodies	...	*3,000*			
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	...	*9,000*			
TOTAL—	*Charged* ...	*93,95,000*	*27,000*	*26,000*	

DEBT HEADS—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.—*contd.*				
Other Accounts—				
Subventions from Central Road Fund	6,64,000	2,01,000	1,24,000	
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for economic development and improvement of rural areas—				
(i) Grant to the Revenue Commissioner	42,000	50,000	50,000	
(ii) Grant to the Assistant Director of Industries	8,000			
(iii) Grant to the Director of Agriculture	13,000			
Grant for the scheme for co-operative training and education ...	9,000	5,000	9,000	
Grant for small-scale woollen industry	17,000	...	...	
TOTAL—*Charged* ...	89,000	55,000	59,000	
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugarcane tracts in India	...	3,000	2,000	
(ii) Scheme for improvement of marketing in India	19,000	18,000	18,000	
(iii) Scheme for the appointment of Disease Investigation Officer ...	7,000	...	...	
TOTAL—*Charged* ...	26,000	21,000	20,000	
Deposit Account of grants from the Central Government for the Development of the Handloom Industry	17,000	...	5,000	
Central Cotton Committee Research Fund	70,000	...	...	
TOTAL, Other Accounts—*Charged* ...	8,66,000	2,77,000	2,08,000	

DEBT HEADS.—*concld.*		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.					
Advances Repayable—					
Civil Advances—					
Advances for the purchase of passages	Voted ...	...			
Objection book advances	Voted ...	60,000			
Medical supplies for Military Department ...	*Charged* ...	*1,000*			
Public Works Advances	Voted ...	28,000			
Other Advances	Voted ...	...			
Special Advances	Voted ...	...			
Forest Advances	*Charged* ...	*1,14,000*			
	Total ...	2,03,000			
Permanent Advances—					
Permanent Advances, Civil	Voted ...	2,000			
	Total, Advances ...	2,05,000			
	Charged ...	*1,15,000*			
	Voted ...	90,000			
SUSPENSE.					
Suspense Account	*Charged* ...	*10,000*			
Cheques and Bills	*Charged* ...	*3,10,000*			
Departmental and similar Accounts—					
Civil Departmental Balances (Civil and P. W.) ...	*Charged* ...	*22,000*			
Total, Suspense ...	*Charged* ...	*3,42,000*			

DEBT HEADS.—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.— ...				
Loans to Municipalities	...			
Loans to District and other Local Fund Committees	...		...	
Loans to Land-holders and other Notabilities	...		...	
Advances to Cultivators	39,000	21,000	62,000	
Advances under Special Laws	...	...	...	
Miscellaneous Loans and Advances	10,000	...	20,000	
Total ...	49,000	21,000	82,000	
Loans to Government Servants—				
House building advances	20,000			
Advances for the purchase of motor cars	16,000			
Advances for the purchase ofother conveyances	8,000			
Passage Advances	...			
Other Advances	...			
Total ...	44,000	...	...	
TOTAL—Voted ...	93,000	21,000	82,000	
REMITTANCES.				
Other Local Remittances—				
Forest Remittances				
Public Works Remittances—				
Remittances into Treasuries				
Public Works Cheques				
Other Remittances				
Transfers between Public Works Officers				
Miscellaneous Remittances				
Total—*Charged* ...	...			

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A

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A—*contd.*

B

C

C—*contd.*

C—*contd.*

C.—*concld.*

D

D—*contd.*

E

PAGES.

F

G

PAGES

G—*contd.*

H

I

I—*contd.*

J

K

L

M

Pages.

R—*contd.*

Pages.

S

S—*contd.*

T

T—*contd.*

U

V

W

KARACHI: PRINTED AT THE GOVERNMENT PRESS.

PRELIMINARY ISSUE.

GOVERNMENT OF ORISSA

CIVIL BUDGET ESTIMATES

FOR THE PROVINCE OF ORISSA

FOR THE YEAR

1937-38

PRESS OFFICER, GOVERNMENT PRESS,
ORISSA, CUTTACK
1937.

[*Price—Rs. 2-8-0.*]

Secy:

GOVERNMENT OF ORISSA.

FINANCE DEPARTMENT.

The following printing errors in the Civil Budget Estimates of the Government of Orissa for 1937-38 are to be corrected :—

(PRELIMINARY ISSUE.)

(1) Page 3—*Read* 5,235 *for* 5,335 in column 5 against "Land Revenue".

(2) Page 5—*Read* 86 *for* 56 in column 5 against "Veterinary".

(3) Page 57—*Read* 96,290 *for* 86190 in column 2 against "Total—Conservancy and Works".

(4) Page 80—*Read 3,000 for 4,200* in column 5 against "Special Pay" under "Law and Commerce Department—Pay of Officers—(charged)".

(5) Page 104—*Read* 1,34,012 *for* 1,38,412 in column 2 against "Total—District Police—Charged".

(6) Page 132—(*a*) *Delete* 3,339 in column 5 against "Inspectors of Physical Education" under the unit "Pay of establishment".

(*b*) In the same unit, under "Leave Salaries", *insert* "Special Pay" in column 4 and the figure 3,339 against it in column 5.

(7) Page 152—*Insert* 4,200 against "Miscellaneous contingencies" in column 5 under "Malaria—Contingencies (voted)".

(8) Page 168—*Read* 46,747 *for* 47,747 in column 2 against "Total—c—Voted".

(9) Page 183—*Insert* minus (—) signs against the figures 30,480 and *8,249* in column 2 against "Deduct—Pensionary charges debitable to Irrigation—Voted and Charged".

(10) Page 194—*Read 30,000 for 20,000* against "Adjustable between Bihar and Orissa sanctioned after 1st April 1936".

P. T. MANSFIELD,

Chief Secretary to the Government of Orissa,
Finance Department.

OGP [Finance] 94—450—9-11-1937.

TABLE OF CONTENTS.

Schedule of Demands for Grants for expenditure for the year 1937-3 submitted to the vote of the Legislative Assembly under Sub-secti (2) of Section 79 of the Government of India Act, 1935, and es mates of expenditure charged upon the revenues of the provin submitted for discussion in the Assembly under Sub-section (1) Section 79 of the Government of India Act, 1935."

Demand no.	Service.	Page of detailed estimate.	Amount.		Moved by—
			Voted.	Charged.	
			Rs.	Rs.	
1	LAND REVENUE	39	3,29,300		THE HON'BLE MR. N. KANUNGO.
2	PROVINCIAL EXCISE	48	6,59,850		THE HON'BLE MR. B. DUBE.
3	STAMPS	52	37,771		THE HON'BLE MR. B. N. DAS.
4	FOREST	54	3,30,096	1,24,120	THE HON'BLE MR. B. DUBE.
5	REGISTRATION	60	1,58,158		THE HON'BLE MR. B. N. DAS.
6	IRRIGATION	63	6,90,371	10,25,016	THE HON'BLE MR. N. KANUNGO.
7	INTEREST ON DEBT AND OTHER OBLIGATIONS. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	65		1,22,000	
8	GENERAL ADMINISTRATION ...	66	21,11,625	5,28,522	THE HON'BLE MR. B. N. DAS.
9	ADMINISTRATION OF JUSTICE ...	92	5,14,072	2,33,452	THE HON'BLE MR. B. DUBE.
10	JAILS AND CONVICT SETTLEMENTS	99	2,92,556	1,200	THE HON'BLE MR. B. DUBE.
11	POLICE	104	22,02,340	2,14,682	THE HON'BLE MR. B. N. DAS.
12	SCIENTIFIC DEPARTMENTS ...	114	3,445		THE HON'BLE MR. B. N. DAS.
13	EDUCATION	115	24,26,586	1,91,942	THE HON'BLE MR. B. N. DAS.
14	MEDICAL	135	8,67,859	85,967	THE HON'BLE MR. B. DUBE.
15	PUBLIC HEALTH	145	2,80,815		THE HON'BLE MR. B. DUBE.
16	AGRICULTURE	154	1,58,867		THE HON'BLE MR. B. N. DAS.
17	VETERINARY	160	1,19,293		THE HON'BLE MR. B. N. DAS.
18	CO-OPERATIVE	164	1,45,443		THE HON'BLE MR. B. N. DAS.
	Carried over ...	...	1,13,28,447	25,26,901	

" No demand will be moved under the two heads "Interest on debts and other obligations" and "Appropriatio Reduction or Avoidance of Debts" as the entire provision is charged on the revenues of the Province."

Demand no.	Service.	Page of detailed estimate.	Amount. Voted.	Amount. Charged.	Moved by—
	Brought forward ...		Rs. 1,13,28,447	Rs. 25,26,201	
19	INDUSTRIES	166	2,00,570	28,300	THE HON'BLE MR. B. N. DAS.
20	MISCELLANEOUS DEPARTMENTS (b)	176	10,931	29,956	THE HON'BLE MR. B. N. DAS.
21	CIVIL WORKS	178	16,50,163		THE HON'BLE MR. N. KANUNGO.
22	CIVIL WORKS—EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.	179	1,21,743		THE HON'BLE MR. N. KANUNGO.
23	PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.	180	6,40,700	1,87,014	THE HON'BLE MR. N. KANUNGO.
24	FAMINE RELIEF	181	20,000		THE HON'BLE MR. N. KANUNGO.
25	PENSION	182	2,96,573	8,05,451	THE HON'BLE MR. B. N. DAS.
26	STATIONERY AND PRINTING ...	184	3,09,655		THE HON'BLE MR. B. N. DAS.
27	MISCELLANEOUS (a)	191	81,880		THE HON'BLE MR. B. N. DAS.
28	ADVANCES REPAYABLE	196	99,000	2,87,000	THE HON'BLE MR. B. N. DAS.
29	LOANS AND ADVANCES	197	2,18,840		THE HON'BLE MR. B. N. DAS.
	STATE PROVIDENT FUNDS ...	195		1,70,000	
	FAMINE RELIEF FUND	195		3,44,514	
	GENERAL POLICE FUND ...	195		2,000	
	TRANSFER TO FAMINE RELIEF FUND	...			
	DEPOSITS OF LOCAL FUNDS ...	195		42,18,711	
	DEPARTMENTAL AND JUDICIAL DEPOSITS.	196		29,91,000	
	OTHER ACCOUNTS	196		6,02,280	
	SUSPENSE ACCOUNTS	197		40,40,350	
	DEPARTMENTAL ACCOUNTS ...	...			
	LOCAL REMITTANCE AND ADJUSTMENTS.	197		13,64,000	
	TOTAL ...		1,49,78,502	1,75,97,477	

(a) Includes also the demands under the head "Salt" and "Ports and Pilotage."

(b) Includes also the demand under the head "Charges on account of Motor Vehicles Taxation Act."

GENERAL ABSTRACT OF REVENUE AND RECEIPTS, 1937-38.

[Figures in thousands of rupees except for Accounts.]

MAJOR HEADS.	Page of detailed estimate.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accoun 1935-3
		TRS.	TRS.	TRS.	RS.
I.—CUSTOMS	13	1,77	...	...	
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.	13	...	7	7	
V.—SALT	13	2	2	...	
VII.—LAND REVENUE	13	53,47	53,46	53,35	
VIII.—PROVINCIAL EXCISE	15	33,25	32,77	34,35	
IX.—STAMPS	18	17,50	17,00	17,99	
X.—FOREST	20	4,28	4,22	4,08	
XI.—REGISTRATION	21	2,06	2,05	2,33	
XII.—RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACTS.	21	65	...	...	
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	22	6,94	6,94	6,68	
XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	22	13	14	9	
XX.—INTEREST	23	11,26	30	35	
XXI.—ADMINISTRATION OF JUSTICE	24	85	84	86	
XXII.—JAILS AND CONVICT SETTLEMENTS... ...	25	24	24	17	
XXIII.—POLICE	25	79	45	45	
XXIV.—PORTS AND PILOTAGE	26	...	...	...	
XXVI.—EDUCATION	26	1,67	1,62	1,49	
XXVII.—MEDICAL	27	42	43	23	
XXVIII.—PUBLIC HEALTH	28	14	14	16	
XXIX.—AGRICULTURE	28	61	27	26	
XXX.—VETERINARY	29	27	16	17	
XXXI.—CO-OPERATIVE CREDIT	30	29	5	6	
XXXII.—INDUSTRIES	30	34	16	13	
XXXVI.—MISCELLANEOUS DEPARTMENTS	31	2	67	76	
XXXIX.—CIVIL WORKS	32	4,76	1,33	5,69	
XLIII.—TRANSFER FROM FAMINE RELIEF FUND ...	...	...	...	...	
XLIV.—RECEIPTS IN AID OF SUPERANNUATION ...	32	11	14	26	
XLV.—STATIONERY AND PRINTING	33	26	27	24	
XLVI.—MISCELLANEOUS	33	47	49	55	
XLIX.—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.	34	47,00	50,00	42,50	
L.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	35	...	1,34	1,56	
LI.—EXTRAORDINARY RECEIPTS	...	...	...	...	
TOTAL—REVENUE ...		1,89,57	1,75,57	1,73,82	

GENERAL ABSTRACT OF REVENUE AND RECEIPTS, 1937-38.

[Figures in thousands of rupees except for Accounts.]

MAJOR HEADS.	Page of detailed estimate.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
		TRS.	TRS.	TRS.	Rs.
N—FLOATING	...	...	...	...	
O—STATE PROVIDENT FUND	36	11,24	...	...	
P—FAMINE RELIEF FUND	36	29	1,32	2,72	
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	...	...	...	...	
GENERAL POLICE FUNDS	36	2	...	...	
TRANSFER TO FAMINE RELIEF FUND	36	...	...	...	
DEPOSITS OF LOCAL FUND...	36	44,33	...	...	
DEPARTMENTAL AND JUDICIAL DEPOSITS—					
CIVIL DEPOSITS	37	30,25	...	...	
OTHER ACCOUNTS	37	27,95	1,13	5,0?	
ADVANCES REPAYABLE	37	3,03	...	...	
PERMANENT ADVANCES	...	...	...	...	
ACCOUNT WITH THE RESERVE BANK ...	37	55	...	...	
SUSPENSE ACCOUNT	38	18,65	40	1,30	
DEPARTMENTAL ACCOUNTS	...	...	...	...	
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	38	2,00	1,58	2,08	
LOCAL REMITTANCES AND ADJUSTMENTS ...	38	14,70	...	...	
TOTAL—RECEIPTS OTHER THAN REVENUE ...	...	1,53,01	4,43	11,13	
TOTAL RECEIPTS ...	...	3,42,58	1,80,00	1,84,95	
OPENING BALANCE ...	...	12,55	...	7,50	
GRAND TOTAL ...	...	3,55,13	1,80,00	1,92,45	

GENERAL ABSTRACT OF EXPENDITURE.

[Figures in thousands of rupees except for Accounts.]

Major Heads.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Acc 193
1	2	3	4	
	Rs.	Rs.	Rs.	
5—Salt	...	...	...	
7—Land Revenue	3,29	3,23	2,88	
8—Provincial Excise	6,60	6,06	5,87	
9—Stamps	38	41	40	
10—Forest	4,54	4,43	4,67	
11—Registration	1,58	1,54	1,59	
12—Charges on account of Motor Vehicles Taxation Acts ...	33	...	...	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.	7,80	6,85	3,88	
17—Interest on Irrigation Works for which Capital accounts are kept.	10,17	10,17	10,43	
18—Other revenue expenditure financed from ordinary revenues. / 18 (1)—Other Revenue Expenditure financed from Famine Relief Fund.	2,97	3,25	1,81	
19—Construction of Irrigation Works	...	3	...	
22—Interest on debt and other obligations	1,22	—5	—13	
23—Appropriation for reduction or avoidance of debt ...	...	...	...	
25—General Administration	28,04	26,97	28,52	
27—Administration of Justice	7,48	6,53	6,67	
28—Jails and Convict Settlements	2,94	2,77	3,01	
29—Police	24,17	22,31	23,48	
30—Ports and Pilotage	...	...	...	
36—Scientific Departments	3	...	...	
37—Education	26,19	25,77	26,21	
38—Medical	9,54	8,33	8,62	
39—Public Health	2,86	2,16	2,25	
40—Agriculture	1,59	1,03	99	
41—Veterinary	1,19	94	56	
42—Co-operative Credit	1,45	1,15	1,24	
43—Industries	2,29	1,54	1,34	
47—Miscellaneous Departments	8	31	42	
50—Civil Works	22,51	16,42	24,88	
54—Famine Relief	20	1,25	1,25	
55—Superannuation allowances and pensions...	10,29	10,01	10,43	
55A.—Commutations of pensions financed from ordinary revenues.	73	73	73	
56—Stationery and Printing	3,10	1,95	2,40	
57—Miscellaneous	81	84	81	
62—Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	
63—Extraordinary Charges	...	...	...	
TOTAL—EXPENDITURE CHARGED TO REVENUE ...	1,84,37	1,66,93	1,75,51	

GENERAL ABSTRACT OF EXPENDITURE - *concld.*

[Figures in thousands of rupees except for Accounts.]

Major Heads.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
65—Capital outlay on Forests	...	...	...	
68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	
81—Civil works not charged to revenue	...	...	...	
83—Payments of commuted value of pensions	...	...	—22	
85—Payments to Retrenched Personnel	...	...	—1	
N—Floating Debt	...	...	...	
O—State Provident Fund	1,70	...	...	
P—Famine Relief Fund	3,45	6,32	1,46	
General Police Fund	2	...	...	
Transfer to Famine Relief Fund	...	...	...	
Deposits of Local Funds	42,19	...	...	
Departmental and Judicial Deposits :—				
Civil deposits	29,91	...	...	
Other accounts	6,02	1,59	5,02	
Advances repayable	3,19	...	...	
Permanent advances	2	...	...	
Suspense	40,40	40	1,30	
Accounts with Reserve Bank	65	...	...	
Loans and advances by Provincial Governments	2,19	1,21	1,51	
Local remittances and adjustments	13,64	...	...	
Departmental accounts...	...	...	...	
Total—Expenditure not charged to Revenue ...	1,43,38	9,52	9,06	
Reserve for unforeseen		...		
Total—Expenditure ...	3,27,75	1,76,45	1,84,57	
Closing Balance ...	27,38(*a*)	3,55	7,88	
Grand Total ...	3,55,13	1,80,00	1,92,45	
Provincial { Surplus				
Provincial { Deficit				

(*a*) Ordinary Balance		2,59
Minimum Bank Balance	5,00	
Do. Cash Balance	4,00	9,00
	9,00	
Earmarked Balance		3,77
Deposit Account of Grant for Handloom Industry	1	
Do. for Animal Husbandry	4	
Do. for Road Development	2,69	
Do. for Capital Construction	1,08	
	3,77	
Other Balance		12,02
State Provident Fund	9,54	
Deposits of Local Funds	2,14	
Civil Deposits	34	
	12,02	
		27,38

GENERAL ABSTRACT OF EXPENDITURE (VOTED AND CHARGED).

GENERAL ABSTRACT OF

[Figures in thousands of rupees

MAJOR HEADS.	Budget Estimate, 1937-38. Voted.	Budget Estimate, 1937-38. Charged.	Budget Estimate, 1937-38. Total.	Serial no. of items
	TRS.	TRS.	TRS.	
6—SALT	...	...	...	1
7—LAND REVENUE	3,29	...	3,29	2
8—PROVINCIAL EXCISE	6,60	...	6,60	3
9—STAMPS	38	...	38	4
10—FORESTS	3,30	1,24	4,54	5
11—REGISTRATION	1,58	...	1,58	6
12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.	3	30	33	7
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.	7,12	68	7,80	8
17—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	...	10,17	10,17	9
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	2,77	20	2,97	10
18 (1)—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.				11
19—CONSTRUCTION OF IRRIGATION WORKS	...	...	...	12
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	...	1,22	1,22	13
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	...	...	...	14
25—GENERAL ADMINISTRATION	21,12	6,92	28,04	15
27—ADMINISTRATION OF JUSTICE	5,14	2,34	7,48	16
28—JAILS AND CONVICT SETTLEMENTS	2,93	1	2,94	17
29—POLICE	22,02	2,15	24,17	18
30—PORTS AND PILOTAGE	...	...	...	19
36—SCIENTIFIC DEPARTMENTS	3	...	3	20
37—EDUCATION	24,27	1,92	26,19	21
38—MEDICAL	8,68	86	9,54	22
39—PUBLIC HEALTH	2,81	5	2,86	23
40—AGRICULTURE	1,59	...	1,59	24
41—VETERINARY	1,19	...	1,19	25
42—CO-OPERATIVE CREDIT	1,45	...	1,45	26
43—INDUSTRIES	2,01	28	2,29	27
47—MISCELLANEOUS DEPARTMENTS	8	...	8	28
50—CIVIL WORKS	21,15	1,86	22,51	29
54—FAMINE RELIEF	20	...	20	30
55—SUPERANNUATION ALLOWANCES AND PENSIONS ...	2,23	8,06	10,29	31
55A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	73	...	73	32
56—STATIONERY AND PRINTING	3,10	...	3,10	33
57—MISCELLANEOUS	81	...	81	34
Carried over ...	1,46,61	37,76	1,84,37	35

EXPENDITURE, 1937-38.

except for Accounts.]

Serial no. of items.	Revised Estimate, 1936-37.			Budget Estimate, 1936-37.			Accounts, 1935-36.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...			
2	...	...	3,23	...	...	2,88			
3	...	...	6,06	...	...	5,87			
4	...	...	41	...	...	40			
5	...	...	4,43	...	...	4,67			
6	...	...	1,54	...	...	1,59			
7	...	...	...	...	...	...			
8	...	...	6,85	...	...	3,88			
9	...	...	10,17	...	...	10,43			
10, 11	...	...	3,25	...	...	1,81			
12	...	...	3	...	...	...			
13	...	...	—5	...	...	—13			
14	...	...	...	...	...	...			
15	...	...	26,97	...	...	28,52			
16	...	...	6,53	...	...	6,67			
17	...	...	2,77	...	...	3,01			
18	...	...	22,31	...	...	23,48			
19	...	...	...	...	...	...			
20	...	...	...	...	...	...			
21	...	...	25,77	...	...	26,21			
22	...	...	8,33	...	...	8,62			
23	...	...	2,16	...	...	2,25			
24	...	...	1,03	...	...	99			
25	...	...	94	...	...	86			
26	...	...	1,15	...	...	1,24			
27	...	...	1,54	...	...	1,34			
28	...	...	81	...	...	42			
29	...	...	16,42	...	...	24,88			
30	...	...	1,25	...	...	1,25			
31	...	...	10,01	...	...	10,43			
32	...	...	73	...	...	73			
33	...	...	1,95	...	...	2,40			
34	...	...	84	...	...	81			
35	...	...	1,66,93	...	...	1,75,51			

GENERAL ABSTRACT OF

[Figures in thousands of Rupees

Major Heads.	Page of detailed Estimate.	Budget Estimate, 1937-38. Voted.	Charged.	Total.	Serial no. of items.
		TRS.	TRS.	TRS.	
Brought forward ...		...	...	...	
62—Miscellaneous adjustments between the Central and Provincial Governments.		...	...	...	36
63—Extraordinary charges		...	...	...	37
TOTAL—EXPENDITURE CHARGED TO REVENUE ...		...	...	1,84,37	38
65—Capital outlay on Forests		...	...	...	39
68—Construction of Irrigation, Navigation, Embankment and Drainage Works.		...	...	...	40
81—Civil Works not charged to Revenue ...		...	...	...	41
83—Payments of commuted value of pensions ...		...	...	...	42
85—Payments to retrenched personnel		...	...	...	43
N—Floating Debt		...	...	...	44
O—State Provident Fund		...	1,70	1,70	45
P—Famine Relief Fund		...	3,45	3,45	46
General Police Fund		...	2	2	47
Transfer to Famine Relief Fund		...	...	...	48
Deposits of local funds		...	42,19	42,19	49
Departmental and Judicial Deposits:—					50
Civil Deposits		...	29,91	29,91	51
Other Accounts		...	6,02	6,02	52
Advances Repayable		99	2,20	3,19	53
Permanent Advances		...	2	2	54
Suspense		...	40,40	40,40	55
Accounts with Reserve Bank		...	65	65	56
Loans and Advances by Provincial Government ...		2,19	...	2,19	57
Local remittances and adjustments		...	13,64	13,64	58
Departmental Accounts		...	...	...	59
TOTAL ...		3,18	1,40,20	1,43,38	60
Reserve for unforeseen		...	...	...	61
TOTAL—EXPENDITURE ...		1,49,79	1,77,96	3,27,75	62
Closing Balance		...	...	2,738	63
GRAND TOTAL ...		...	...	3,55,13	64
Provincial { Surplus		...	...	...	65
Provincial { Deficit		...	...	...	66

EXPENDITURE, 1937-38.

except for Accounts.]

Serial no. of items.	Revised Estimate, 1936-37.			Budget Estimate, 1936-37.			Accounts, 1935-36.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	...	...	...	...	...	...
36	...	...	...	...	...	...			
37	...	...	...	...	...	...			
38	...	...	1,66,93	...	...	1,75,51			
39	...	...	...	...	...	...			
40	...	...	...	...	...	...			
41	...	...	...	...	...	...			
42	...	...	...	...	...	—22			
43	...	...	...	...	...	—1			
44	...	...	...	...	...	...			
45	...	...	...	...	...	...			
46	...	...	6,32	...	...	1,46			
47	...	...	...	...	...	...			
48	...	...	...	...	...	...			
49	...	...	...	...	...	...			
50									
51	...	...	...	...	...	...			
52	...	...	1,59	...	...	5,02			
53	...	...	...	...	...	...			
54	...	...	...	...	...	...			
55	...	...	40	...	...	1,30			
56	...	...	...	...	...	...			
57	...	...	1,21	...	...	1,51			
58	...	...	...	...	...	...			
59	...	...	...	...	...	...			
60	...	...	9,52	...	..	9,06			
61	...	...	...	...	...	...			
62	...	...	1,76,45	...	...	1,84,57			
63	...	...	3,55	...	...	7,88			
64	...	...	1,80,00	...	...	1,92,45			
65									
66									

BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1937-38.

MAJOR HEAD—I—CUSTOMS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SHARE OF NET PROCEEDS OF EXPORT DUTIES ASSIGNED TO PROVINCES.	1,77,000	...	...	
TOTAL—I—CUSTOMS	**1,77,000**	**...**	**...**	

MAJOR HEAD—IV—TAXES ON INCOME—Other than Corporation tax.

SHARE OF PROVINCIAL GOVERNMENT	...	7,000	7,000	
TOTAL—IV—TAXES ON INCOME ...	**...**	**7,000**	**7,000**	

MAJOR HEAD—V—SALT.

TEMPORARY IMPORT DUTY ON SALT	2,000	2,000	...	
TOTAL—V—SALT ...	**2,000**	**2,000**	**...**	

MAJOR HEAD-VII-LAND REVENUE.

ORDINARY REVENUE	51,62,900	51,54,220	50,91,667	
SALE OF GOVERNMENT ESTATES	...	...	...	
SALE-PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.	3,000	1,800	1,800	
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES.	70,000	78,500	16,000	
RENTS, ETC., OF FISHERIES	2,000	2,000	500	
RECOVERY OF COST OF MAINTENANCE OF BOUNDARY PILLARS.	100	150	...	
RATES AND CESSES ON LANDS	...	...	...	
RECOVERIES OF OVER-PAYMENTS	500	700	10	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	29,065	32,065	31,665	
MISCELLANEOUS	89,000	89,000	95,100	
DEDUCT—REFUNDS	—9,300	—12,500	—4,500	
TOTAL—VII—LAND REVENUE ...	**53,47,265**	**53,45,935**	**52,35,242**	

Detailed Account no. VII—LAND REVENUE—Ordinary Revenue.

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Fixed Collections...	32,25,400	32,23,850	32,08,667	
Collections from Government Estates	7,07,000	7,05,000	7,50,000	
Peshkhas	2,56,000	2,60,000	2,46,000	
Shrotriyam jodi	17,000	17,000	22,000	
Cesses in permanently-settled estates and shrotriyams	3,60,800	3,60,820	3,67,000	
Ryotwari and Miscellaneous	10,44,500	10,36,400	10,13,000	
Total ...	**56,10,700**	**56,03,050**	**56,01,667**	
Deduct—Payments to Local Boards for land and other cesses collected on their behalf.	—4,47,800	—4,48,830	—5,10,000	
Total—Ordinary Revenue ...	**51,62,900**	**51,54,220**	**50,91,667**	

Detailed Account no. VII—LAND REVENUE—Collection of payments for services rendered.

General rate for management of private estates	2,265	2,265	2,265	
Other items (leave contribution, etc.)	800	800	400	
Recoveries on account of Tauzi, Certificate, Partition, etc., establishments	26,000	29,000	32,000	
Total—Collection of payments for services rendered	**29,065**	**32,065**	**34,665**	

Detailed Account no. VII—LAND REVENUE—Miscellaneous.

Receipts on account of land registration fees	1,100	2,500	...	
Receipts from quarries, etc.	6,200	8,000	100	
Fines and forfeitures of Revenue Courts	9,000	8,000	...	
Sale of cadastral maps	500	2,000	...	
Miscellaneous cash receipts of the Survey and Settlement Department ...	...	100	...	
Market lease	...	500	...	
Hide licence fees in Angul and Khondmals	4,800	1,000	...	
Recoveries from tenants on account of local cess	32,500	27,000	...	
Rent of buildings	...	900	...	
Miscellaneous receipts	34,900	35,000	95,000	
Maintenance of land records in Sambalpur	...	4,000	...	
Recoveries in India of law charges in England	...	...	...	
Total—Miscellaneous ...	**89,000**	**89,000**	**95,100**	

MAJOR HEAD—VIII.—PROVINCIAL EXCISE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRITS	7,82,000	7,40,000	8,02,352	
COUNTRY FERMENTED LIQUOR	1,18,000	1,19,000	1,14,000	
MALT LIQUOR	...	...	...	
RECEIPTS FROM COMMERCIAL SPIRITS, INCLUDING DENATURED SPIRITS AND MEDICATED WINES.	2,700	2,700	2,200	
WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).	8,400	8,400	5,500	
OPIUM	18,48,000	18,48,000	18,50,167	
HEMP AND OTHER DRUGS	5,55,600	5,58,600	5,68,264	
RECEIPTS FROM DISTILLERIES	200	200	200	
FINES, CONFISCATIONS AND MISCELLANEOUS	10,900	10,900	11,661	
RECOVERIES OF OVER-PAYMENTS	100	100	100	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	1,100	1,100	1,200	
ADDITION MADE TO CONFORM TO THE ESTIMATE FRAMED BY GOVERNMENT OF INDIA.	...	...	85,000	
TOTAL ...	**33,27,000**	**32,79,000**	**34,35,644**	
DEDUCT—REFUNDS— ...	—2,000	—2,000	—1,400	
TOTAL—VIII PROVINCIAL EXCISE ...	**33,25,000**	**32,77,000**	**34,34,244**	

Detailed Account no. VIII-a—PROVINCIAL EXCISE—Country Spirits.

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Distillery spirit—				
(*i*) Licence fees	1,36,000	1,38,000	1,56,113	
(*ii*) Duty	2,46,000	2,49,000	3,39,239	
Outstills—Licence fees	1,98,000	1,98,000	1,79,000	
Revenue from the Agency Tracts under the Outstill and Central Distillery Systems—Rentals.	1,29,000	1,29,000	98,000	
Revenue from the Agency Tracts under the Outstill and Central Distillery Systems—Duty.	73,000	26,000	30,000	
Total—Country Spirits ...	**7,82,000**	**7,40,000**	**8,02,352**	

Detailed Account no. VIII-b—PROVINCIAL EXCISE—Country fermented liquor.

(*a*) Pachwai—				
Licence fees (including fees for home brewing)	9,000	9,000	18,000	
(*b*) Toddy—				
(*i*) Tree-tax	29,000	29,000	28,000	
(*ii*) Licence fees including rent of trees	80,000	81,000	68,000	
Total—Country fermented liquor ...	**1,18,000**	**1,19,000**	**1,14,000**	

Detailed Account no. VIII-c—PROVINCIAL EXCISE—Receipts from commercial spirits including denatured spirits and medicated wines.

Duty	100	100 }	2,200	
Licecne fees	2,600	2,600 }		
Total Receipts, etc ...	**2,700**	**2,700**	**2,200**	

Detailed Account no. VIII-d—PROVINCIAL EXCISE—Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).

Licence fees	8,000	8,000	5,100	
Duty	400	400	400	
Total—Foreign liquors ...	**8,400**	**8,400**	**5,500**	

Detailed Account no. VIII-f—PROVINCIAL EXCISE—Opium.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Opium licence fees	2,88,000	2,93,000	2,84,457	
Sale-proceeds of Excise opium (including cost price of Opium and Duty)	15,60,000	15,50,000	15,65,710	
Duty				
Total—Opium ...	**18,48,000**	**18,43,000**	**18,50,167**	

Detailed Account no. VIII-g—PROVINCIAL EXCISE—Hemp and other drugs.

1. Ganja—				
(*a*) Licence fees (including Druggists' permits)	1,82,000	1,82,000	1,88,234	
(*b*) Duty	3,48,000	3,41,000	3,47,000	
2. Bhang—				
(*a*) Licence fees (including Druggists' permits)	14,000	14,000	12,000	
(*b*) Duty	13,000	13,000	8,500	
3. Sale-proceeds of ganja and bhang	3,600	3,600	7,530	
4. Cocaine licence fees	...	...	...	
Total—Hemp and other drugs ...	**5,55,600**	**5,53,600**	**5,63,264**	

Detailed Account no. VIII-h—PROVINCIAL EXCISE—Receipts from Distilleries.

Licence fees for private distilleries—Ordinary Tracts	100	100	100	
Licence fees for private distilleries—Agency Tracts	100	100	100	
Total—Distilleries ...	**200**	**200**	**200**	

Detailed Account no. VIII-i—PROVINCIAL EXCISE—Fines, Confiscations and Miscellaneous.

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Fines and confiscations	6,500	6,500	7,844	
Other Reciepts	4,400	4,400	3,817	
Total—Fines, Confiscations and Miscellaneous ...	10,900	10,900	11,661	

Detailed Account no. VIII-k—PROVINCIAL EXCISE—Collection of payments for services rendered.

Recovery from the Government of India towards leave contribution of the staff employed in connection with the administration of sugar (Excise Duty) Act.	...	...	100	
Other items	1,100	1,100	1,100	
Total—Collection of payments for services rendered ...	1,100	1,100	1,200	

MAJOR HEAD—IX—STAMPS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL.				
SALE OF OTHER NON-JUDICIAL STAMPS	3,98,000	3,74,000	4,10,000	
DUTY ON IMPRESSING DOCUMENTS	1,300	1,200	1,200	
FINES AND PENALTIES	5,600	4,600	5,850	
MISCELLANEOUS	100	200	200	
TOTAL ...	4,05,000	3,80,000	4,17,250	
DEDUCT—REFUNDS ...	−5,000	−5,000	−5,300	
NET TOTAL—NON-JUDICIAL ...	4,00,000	3,75,000	4,11,950	
B—JUDICAL.				
COURT FEES—				
COURT FEES REALISED IN STAMPS	13,06,000	12,83,400	13,45,500	
SALE OF STAMPS	50,000	47,000	47,000	
FINES AND PENALTIES	950	750	800	
MISCELLANEOUS	50	50	50	
TOTAL ...	13,57,000	13,31,200	13,93,350	
DEDUCT—REFUNDS ...	−7,000	−6,200	−6,200	
NET TOTAL—JUDICIAL ...	13,50,000	13,25,000	13,87,150	
TOTAL—IX—STAMPS ...	17,50,000	17,00,000	17,99,100	

Detailed Account no. IX-A—NON-JUDICIAL—Sale of other non-judicial stamps.

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
	Rs.	Rs.	Rs.	Rs.
ADHESIVE STAMPS.				
Special adhesive revenue stamps	16,000		2,18,000	
Other non-judicial adhesive stamps	68,000	...		
IMPRESSED STAMPS.				
Receipts under Motor Vehicles Taxation Act	3,14,000		1,92,000	
Other non-judicial impressed stamps				
Total—Sale of other non-judicial stamps ...	**3,98,000**	**3,74,000**	**4,10,000**	

Detailed Account no. IX-A—NON-JUDICIAL—Duty on impressing documents.

Duty on unstamped or insufficiently stamped documents	1,300	1,200	1,200	
Other items				
Total—Duty on Impressing (non-judicial) documents ...	**1,300**	**1,200**	**1,200**	

Detailed Account no. IX-A—NON-JUDICIAL—Refunds.

Spoiled stamps	—5,000	—5,000	—5,300	
Miscellaneous				
Total—Refunds ...	**—5,000**	**—5,000**	**—5,300**	

Detailed Account no. IX-B—JUDICIAL—Sale of stamps.

Court-fee stamps				
Stamps for copies (under High Court's circular no. 35, dated the 1st October 1880).				
Total—Sale of (judicial) stamps ...				

Detailed Account no. IX-B—JUDICIAL—Refunds.

Court-fee stamps	—7,000	—6,200	—6,200	
Spoiled stamps				
Total—Refunds ...	**—7,000**	**—6,200**	**—6,200**	

MAJOR HEAD—X—FOREST.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.	22,000	24,145	21,490	
Ditto BY CONSUMERS OR PURCHASERS	3,78,000	3,70,000	3,57,650	
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	700	700	700	
MISCELLANEOUS	27,500	27,500	28,100	
DEDUCT—REFUNDS ...	−500	−500	−600	
ADDITION MADE TO CONFORM TO THE ESTIMATE FRAMED BY THE GOVERNMENT OF INDIA.	...	...	1,000	
TOTAL—X—FOREST ...	**4,27,700**	**4,21,845**	**4,08,340**	

Detailed Account no. X-a—FOREST—Timber and other produce removed from the forest by Government Agency.

a. Timber	18,800	19,600	850	
b. Firewood and charcoal	2,000	2,080	800	
c. Bamboos	1,000	2,340	2,340	
d. Grass and other minor produce	200	125	17,500	
Total—Timber, etc., removed by Government Agency ...	**22,000**	**24,145**	**21,490**	

Detailed Account no. X-b—FOREST—Timber and other produce removed from the forests by consumers or purchasers.

I—Forest Department—				
a. Timber	1,86,200		1,64,200	
b. Firewood and charcoal	70,000		98,100	
c. Bamboos	42,000		39,700	
d. Grazing and fodder grass	18,500		17,650	
e. Other minor produce	30,000		27,700	
f. Other items				
g. Commutation fees	15,300		15,300	
Total—I ...	**3,62,000**	**3,54,000**	**3,57,650**	
II—Revenue Department—				
a. Timber	11,000	10,900		
b. Firewood and charcoal	2,900	3,000		
c. Bamboos	100	100		
d. Grazing and fodder grass	...	...		
e. Other minor produce	2,000	2,000		
f. Other items				
g. Commutation fees				
Total—II ...	**16,000**	**16,000**		
Total—Timber, etc., removed by consumers or purchasers ...	**3,78,000**	**3,70,000**	**3,57,650**	

Detailed Account no. X-c—FOREST—Miscellaneous.

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
a. Fines and forfeitures				
b. Other sources	27,500	27,500	28,100	
c. Rents on buildings				
d. Contribution towards the leave salary of officers lent to Foreign Service				
Total—Miscellaneous ...	**27,500**	**27,500**	**28,100**	

Detailed Account no. X.—FOREST—Refunds.

a. Refunds by Forest Officers	−500	−500	−600	
b. Refunds by Revenue Officers	...	...	...	
Total—Refunds ...	**−500**	**−500**	**−600**	

MAJOR HEAD—XI—REGISTRATION.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	1,85,700	1,85,300	2,11,700	
FEES FOR COPIES OF REGISTERED DOCUMENTS	4,051	4,000	3,800	
MISCELLANEOUS	16,449	16,000	18,077	
DEDUCT—REFUNDS ...	−200	−300	−300	
Total—XI—REGISTRATION ...	**2,06,000**	**2,05,000**	**2,33,277**	

Detailed Account no. XI-a—REGISTRATION—Miscellaneous.

Fees for searching records	10,849	10,400	10,800	
Fees for return of documents (South Orissa)	2,300	2,300	3,600	
Miscellaneous (Other receipts in South Orissa)	3,300	3,300	3,677	
Total—Miscellaneous ...	**16,449**	**16,000**	**18,077**	

MAJOR HEAD—XII—RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACTS.

Detailed Account no. XII—Receipts under the Motor Vehicles Taxation Acts.

Receipts under the Provincial Motor Vehicles Taxation Acts... ...	58,201			
Fees and other receipts	30			
Fees for Inspection and Registration of Motor Vehicles and grant of licences to drivers.	7,500			
Deduct—Refunds	−1,000			
Total—Receipts under the Motor Vehicles Taxation Acts ...	**64,731**			

MAJOR HEAD—XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.				
UNPRODUCTIVE WORKS				
GROSS RECEIPTS	6,94,550	6,94,420	6,68,900	
DEDUCT—REFUNDS ...	—750	—720	—800	
TOTAL ...	6,93,800	6,93,700	6,68,100	

MAJOR HEAD—XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS	690	2,090	700	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ...	12,050	12,050	8,600	
DEDUCT—REFUNDS ...	—50	—50	—20	
TOTAL—B ...	12,000	12,000	8,580	
TOTAL—XVIII—IRRIGATION ...	12,690	14,090	9,280	

MAJOR HEAD—XX—INTEREST.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	27,618	29,172	33,143	
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES	85,500			
INTEREST ON ARREARS OF REVENUE	1,000	1,000	1,290	
INTEREST ON IRRIGATION CAPITAL EXPENDITURE	10,11,469			
MISCELLANEOUS	100	100	200	
DEDUCT—REFUNDS ...	...	...	...	
TOTAL—XX—INTEREST ...	**11,25,687**	**30,272**	**34,633**	

Detailed Account no. XX-a—INTEREST—Interest on Loans and advances by the Provincial Government.

Interest on loans to municipal and other public corporations	1,100	1,500	1,594	
Interest on loans to district boards and other local bodies	8,200	8,700	8,648	
Interest on advances to cultivators—				
Under the Land Improvement Loans Act	8,400	17,500	20,288	
Under the Agriculturists' Loans Act XXII of 1884	7,500			
On advances to Co-operative Societies, etc.	1,400	1,472	1,600	
Interest on advances under State Aid to Industries Act, etc.	1,018	...	1,018	
Total—Interest on Provincial loans and advances ...	**27,618**	**29,172**	**33,143**	

Detailed Account no. XX-b—INTEREST—Miscellaneous.

Interest on other accounts	100	100	200	
Total—Miscellaneous ...	**100**	**100**	**200**	

MAJOR HEAD—XXI—ADMINISTRATION OF JUSTICE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	1,751	1,200	1,200	
COURT-FEES REALIZED IN CASH	8,000	6,050	6,050	
GENERAL FEES, FINES AND FORFEITURES	72,642	74,440	73,520	
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ...	...	...	900	
MISCELLANEOUS FEES AND FINES	6,735	5,000	7,000	
MISCELLANEOUS	1,205	3,200	2,400	
RECOVERIES OF OVERPAYMENTS	80	100	130	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	195	100	100	
DEDUCT—REFUNDS ...	—5,651	—5,700	—5,700	
TOTAL—XXI—ADMINISTRATION OF JUSTICE ...	**84,957**	**84,390**	**85,600**	

Detailed Account no. XXI—ADMINISTRATION OF JUSTICE—Court-fees realized in cash.

Process-servers' fees	8,000	6,050	6,050	
Amins' fees				
Recoveries on account of pauper suits				
Total—Court-fees realized in cash ...	**8,000**	**6,050**	**6,050**	

Detailed Account no. XXI—ADMINISTRATION OF JUSTICE—General fees, fines and forfeitures.

Petty copying fees	2,111			
Fees of High Court and Subordinate Civil Courts	...	40	20	
Magisterial fines—				
(1) Government fines	54,378	65,300	65,300	
(2) Fines for which compensation is payable to local bodies and others	5,300	6,000	6,000	
(3) Fines levied under the Madras Motor Vehicles Taxation Act, 1931...	...	100	100	
Other items	10,853	3,000	2,100	
Total—General fees, fines and forfeitures ...	**72,642**	**74,440**	**73,520**	

MAJOR HEAD—XXII—JAILS AND CONVICT SETTLEMENTS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
JAILS	1,600	1,600	1,600	
JAIL MANUFACTURES	22,000	22,500	15,500	
RECOVERIES OF OVERPAYMENTS	150	150	150	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	30	30		
DEDUCT—REFUNDS ...				
TOTAL—JAILS AND CONVICT SETTLEMENTS ...	**23,780**	**23,780**	**17,250**	

Detailed Account no. XXII—JAILS AND CONVICT SETTLEMENTS—Jail manufactures.

Sale of jail manufactures	22,000	22,000	15,500	
Miscellaneous				
Total—Jail manufactures ...	**22,000**	**22,000**	**15,500**	

MAJOR HEAD—XXIII—POLICE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTION FOR RAILWAY POLICE	64,000	29,868	29,868	
CASH RECEIPTS UNDER THE ARMS ACT	34	34	34	
FEES, FINES AND FORFEITURES	3,750	3,750	3,750	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	750	750	750	
RECOVERIES OF OVERPAYMENTS	800	800	800	
MISCELLANEOUS	9,800	9,800	9,800	
DEDUCT—REFUNDS ...	—200	—200	—200	
TOTAL—XXIII—POLICE ...	**78,934**	**44,802**	**44,802**	

Detailed Account no. XXIII—POLICE—Fees, fines and forfeitures.

Receipts on account of stray cattle	850	850	850	
Other miscellaneous fees and fines	2,900	2.900	2,900	
Total—Fees, fines and forfeitures ...	**3,750**	**3,750**	**3,750**	

MAJOR HEAD—XXIV—PORTS AND PILOTAGE.

Summary by minor heads.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS.				
REGISTRATION AND OTHER FEES	200	200	100	
MISCELLANEOUS				
DEDUCT—REFUNDS ...				
TOTAL—XXIV—PORTS AND PILOTAGE ...	**200**	**200**	**100**	

MAJOR HEAD—XXVI—EDUCATION.

Summary by group heads.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY	58,150	58,100	50,000	
B—SECONDARY	76,000	71,000	69,700	
C—PRIMARY (FEES—GOVERNMENT PRIMARY SCHOOLS) ...	2,400	2,400	2,400	
D—SPECIAL	3,300	3,300	3,100	
E—GENERAL	28,110	28,100	25,310	
DEDUCT—REFUNDS ...	—1,100	—1,000	—1,100	
TOTAL—XXVI—EDUCATION ...	**1,66,860**	**1,61,900**	**1,49,410**	

Detailed Account no. XXVI—EDUCATION—A—University.

MINOR HEADS—				
Fees—Government Arts Colleges	58,000	58,000	50,000	
Fees—Government Professional Colleges	150	100	...	
Total—A—University ...	**58,150**	**58,100**	**50,000**	

Detailed Account no. XXVI—EDUCATION—B—Secondary.

Fees—Government Secondary Schools—				
High schools	70,000	71,000	69,700	
Middle English schools	6,000			
Middle vernacular schools				
Total—B—Secondary ...	**76,000**	**71,000**	**69,700**	

Detailed Account no. XXVI—EDUCATION—C—Primary.

Fees—Government Primary Schools	2,400	2,400	2,400	
Total—C—Primary ...	**2,400**	**2,400**	**2,400**	

Detailed Account no. XXVI—EDUCATION—D—Special.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Fees and other receipts—Government Special Schools—				
Training schools				
Other miscellaneous schools	3,300	3,300	3,100	
Total—D—Special ...	3,300	3,300	3,100	

Detailed Account no. XXVI—EDUCATION—E—General.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Contributions—				
From Indian States				
From Municipalities			300	
From private persons				
Total—Contribution ...	...	...	300	
Income from Endowments				
Recoveries of overpayments	10,000	10,000	10,300	
Collection of payments for services rendered	1,100	1,000	1,100	
Miscellaneous—				
Sale-proceeds of books	10	10	10	
Examination fees	5,000	5,000	5,000	
Miscellaneous	12,000	12,000	8,600	
Total—Miscellaneous ...	17,010	17,010	13,610	
Total—E—General ...	28,110	28,100	25,310	

MAJOR HEAD—XXVII—MEDICAL.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES	9,000	9,000	9,000	
HOSPITAL RECEIPTS	2,600	1,900	1,400	
SALE OF MEDICINES	180	180	200	
CONTRIBUTIONS	15,900	18,200	1,200	
INCOME FROM ENDOWMENTS	100	100	100	
RECOVERIES OF OVERPAYMENTS	150	200	150	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	9,884	9,884	8,850	
MISCELLANEOUS	4,000	4,000	2,200	
LOSS OR GAIN BY EXCHANGE				
DEDUCT—REFUNDS ...	—100	—100	—100	
TOTAL—XXVII—MEDICAL ...	41,664	43,314	23,000	

Detailed Account no. XXVII—MEDICAL—Collection of payments for services rendered.

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of assistant and sub-assistant surgeons ...	9,534		8,500	
Fees realized from X-ray examination	350		350	
Total—Collection of payments for services rendered ...	**9,884**	**9,884**	**8,850**	

MAJOR HEAD—XXVIII—PUBLIC HEALTH.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF SERA AND VACCINES	2,883	2,883	1,900	
CONTRIBUTIONS	1,550	1,550		
RECOVERIES OF OVERPAYMENTS	100	100	200	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	7,300	7,300	12,158	
MISCELLANEOUS	2,000	2,500	1,490	
DEDUCT-REFUNDS ...	—20	—20		
TOTAL—XXVIII—PUBLIC HEALTH ...	**13,813**	**14,313**	**15,748**	

Detailed Account no. XXVIII-a—Public Health—Sale-proceeds of sera and vaccines, etc.

(1) Sale-proceeds of sera and vaccines			300	
(2) Sale-proceeds of quinine	2,883	2,883	1,600	
Total—Sale-proceeds of sera and vaccines, etc. ...	**2,883**	**2,883**	**1,900**	

Detailed Account no. XXVIII-b—PUBLIC HEALTH—Collection of payments for services rendered.

Tools and plant charges for execution and maintenance of water-supply scheme.			5,391	
Contribution recoverable from the municipalities on account of pay of the Health Officer and Sanitary Inspectors.	7,300	7,300	6,767	
Total ...	**7,300**	**7,300**	**12,158**	

MAJOR HEAD—XXIX—AGRICULTURE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	60,532	26,518	24,650	
RECOVERIES OF OVERPAYMENTS				
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	250	150	1,600	
DEDUCT—REFUNDS ...			—100	
TOTAL—XXIX—AGRICULTURE ...	**60,782**	**26,668**	**26,150**	

Detailed Account no. XXIX-a—AGRICULTURE—Agricultural receipts.

—	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Receipts on account of experimental cultivation—				
Sale of manure and farm produce	28,400	25,050	24,420	
Other receipts			230	
Receipts on account of public exhibitions and fairs				
Amount transferred from deposit account of grants from Sugar Excise Fund.	8,532	1,468		
Ditto ditto from Imperial Council of Agricultural Research.	18,600			
Contribution of the Maharaja of Jeypore	5,000			
Total—Agricultural receipts ...	**60,532**	**26,518**	**24,650**	

Detailed Account no. XXIX-b—AGRICULTURE—Collection of payments for services rendered.

Receipts from well-boring operations	250	150	1,600	
Total—Collection of payments for services rendered ...	**250**	**150**	**1,600**	

MAJOR HEAD—XXX—VETERINARY.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
VETERINARY COLLEGE AND SCHOOL FEES				
OTHER RECEIPTS	16,428	5,600	5,600	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	10,950	10,245	10,872	
DEDUCT—REFUNDS ...				
TOTAL—VETERINARY ...	**27,378**	**15,845**	**16,472**	

Detailed Accounts no. XXX-a—VETERINARY—Other receipts.

Sale-proceeds of sera and vaccines	10,000			
Other miscellaneous receipts	178			
GRANT FROM IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH FOR ANIMAL HUSBANDRY SCHEME.	6,250			
Total—Other receipts ...	**16,428**	**5,600**	**5,600**	

Detailed Account no. XXX-b—VETERINARY—Collection of payments for services rendered.

Recoveries on account of services of Veterinary Assistants	10,950	10,245	10,872	
Total—Collection of payments for services rendered ...	**10,950**	**10,245**	**10,872**	

MAJOR HEAD—XXXI—CO-OPERATIVE CREDIT.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
AUDIT FEES	26,044	2,176	2,600	
MISCELLANEOUS RECEIPTS	3,012	3,213	3,400	
DEDUCT—REFUNDS ...				
TOTAL—XXXI—CO-OPERATIVE CREDIT ...	**29,056**	**5,389**	**6,000**	

Detailed Account no. XXXI—CO-OPERATIVE CREDIT—Miscellaneous receipts.

Execution fees	2,664	2,700	2,700	
Liquidaiton charges	100	200	200	
Recoveries of overpayments	98	136	400	
Other receipts	150	177	100	
Total—Miscellaneous receipts ...	**3,012**	**3,213**	**3,400**	

MAJOR HEAD—XXXII—INDUSTRIES.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
INDUSTRIES	29,325	11,801	9,300	
FISHERIES	4,200	4,100	3,600	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	900	650	350	
RECOVERIES OF OVERPAYMENTS	...	...	40	
DEDUCT—REFUNDS ...	—150	—100	—150	
TOTAL—XXXII—INDUSTRIES ...	**34,275**	**16,451**	**13,140**	

Detailed Account no. XXXII—INDUSTRIES—Industries.

1. Technical Education—	8,700	8,500	9,000	
2. Industrial Development—				
(*a*) Receipts for demonstration factories				
(*b*) Miscellaneous	...	...	300	
3. Grants from the Government of India for Development of Hand loom Industry.	20,625	3,301		
Total—Industries ...	**29,325**	**11,801**	**9,300**	

Detailed Account no. XXXII—INDUSTRIES—Fisheries.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Fish-curing yards	3,500	3,500	3,000	
Other receipts	700	600	600	
Total—Fisheries ...	**4,200**	**4,100**	**3,600**	

MAJOR HEAD—XXXVI—MISCELLANEOUS DEPARTMENTS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION—				
EMIGRATION FEES	...	100	...	
FEES FOR THE REGISTRATION OF TRADE UNIONS ...				
MISCELLANEOUS—				
FEES FOR INSPECTION OF STEAM BOILERS	...	...	1,400	
EXAMINATION FEES	1,900	916	9,260	
RECEIPTS ON ACCOUNT OF MOTOR VEHICLES	...	65,616	65,893	
ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932	50	...	...	
MISCELLANEOUS	400	800	400	
DEDUCT—REFUNDS ...	—100	—500	—700	
TOTAL—XXXVI—MISCELLANEOUS DEPARTMENTS ...	**2,250**	**66,932**	**76,253**	

Detailed Account no. XXXVI—Miscellaneous Departments—Miscellaneous—Examination fees.

Public Service Commission	1,500	...	...	
Village Officers' Special Tests	400	400	400	
Government Examinations—Board of Examiners				
Government Examinations—Commissioner	...	...	8,800	
Local Bodies Accountants' Examination fees	...	...	60	
Secretariat Examinations	...	516	...	
Other Examination fees				
Total—Examination fees ...	**1,900**	**916**	**9,260**	

MAJOR HEAD—XXXIX—CIVIL WORKS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
RENTS—				
HOUSE RENTS	95,000	93,463	94,800	
RENT FOR SPECIAL AMENITIES	200	200	...	
RECOVERIES OF EXPENDITURE	4,808	8,766	3,335	
TRANSFERS FROM THE CENTRAL ROAD DEVELOPMENT ACCOUNT. — ORDINARY ...	...	...	1,31,200	
TRANSFERS FROM THE CENTRAL ROAD DEVELOPMENT ACCOUNT. — RESERVE ...	2,46,530	24,000	3,25,000	
DO. FROM THE CAPITAL CONSTRUCTION ACCOUNT ...	1,21,748			
MISCELLANEOUS	8,268	7,949	14,900	
DEDUCT—REFUNDS ...	—800	—1,143	—420	
TOTAL—XXXIX.—CIVIL WORKS ...	**4,75,744**	**1,33,235**	**5,68,815**	

MAJOR HEAD—XLIV—RECEIPTS IN AID OF SUPERANNUATION.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	11,434	13,501	25,918	
MISCELLANEOUS	...	...	...	
DEDUCT—REFUNDS ...	...	...	...	
TOTAL—XLIV—RECEIPTS IN AID OF SUPERANNUATION	**11,434**	**13,501**	**25,918**	

Detailed Account no. XLIV—SUPERANNUATION—Contributions for pensions and gratuities.

Contributions of officers lent to foreign service	4,000	4,000	9,240	
Contribution of persons employed by the Court of Wards	200	208	...	
Pension contribution of the cess collecting establishment	684	684	678	
Refund of gratuities on re-employment	...	...	...	
Pension contribution recoverable from local bodies for services of Assistant and Sub-Assistant Surgeons.	240	240	...	
Pension contribution recoverable from local bodies for services of Health Officers.	600	568	...	
Pension contribution recoverable from local bodies for services of Veterinary Assistant Surgeons.	1,100	1,098	...	
Pension contribution recoverable from local bodies for other additions to Regular Establishment.	110	133	...	
Town Survey—Berhampur Municipality	...	...	...	
Pension contribution recoverable for the B.-N. Railway Police and for Police Guards supplied to railways.	2,550	2,550	...	
Pension contribution recoverable from the General Police Fund ...	50	50	...	
Pensionary charges on Survey and Settlement expenditure incurred for private individuals.	...	...	...	
Pensionary charges on deposit works...	1,475	2,400	...	
Pensionary charges on Central, Civil and Military Works	325	1,475	...	
Other contributions	100	100	15,700	
Recovery from the Government of India towards pensionary contribution of the staff employed in connection with the administration of the Sugar (Excise Duty) Act.	...	...	100	
Miscellaneous	...	...	200	
Total—Contributions for pensions and gratuities ...	**11,434**	**13,501**	**25,918**	

MAJOR HEAD—XLV—STATIONERY AND PRINTING.

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS	200	150	500	
SALE OF PLAIN PAPER USED WITH STAMPS	20,150	21,340	20,000	
SALE OF GAZETTES AND OTHER PUBLICATIONS	3,000	2,100	2,100	
OTHER PRESS RECEIPTS	3,000	3,910	1,050	
DEDUCT—REFUNDS ...	—100	—100	—100	
TOTAL—XLV—STATIONERY AND PRINTING ...	**26,250**	**27,400**	**23,550**	

Detailed Account no. XLV—STATIONERY, Etc.—Other Press Receipts.

Sale of rent receipt forms and service books	...	...	50	
Recoveries on account of printing work done for other Governments ...	100	...	...	
Printing works executed for public departments by Secretariat Press ...	...	...	...	
Advertisements	1,000	...	700	
Work done for local and private bodies	1,250	...	...	
Receipts from the Collectorate Press, Chatrapur ...	600	...	100	
Miscellaneous	50	...	200	
Total—Other Press Receipts ...	**3,000**	**3,910**	**1,050**	

MAJOR HEAD—XLVI—MISCELLANEOUS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS	20,000	31,000	31,000	
SALE-PROCEEDS OF DURBAR PRESENTS	1,500	1,500	1,500	
SALE OF OLD STORES AND MATERIALS	500	600	600	
FEES FOR GOVERNMENT AUDIT	2,500	3,845	3,600	
CONTRIBUTIONS	...	...	1,800	
RENTS	8,400	8,400	8,000	
RATES AND TAXES	900	900	400	
OTHER FEES, FINES AND FORFEITURES	10,700	10,900	10,100	
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	5,000	6,000	4,000	
RECOVERIES OF OVERPAYMENTS	600	800	450	
MISCELLANEOUS	5,000	5,000	5,015	
DEDUCT—REFUNDS	—8,000	—20,000	—11,700	
TOTAL—XLVI—MISCELLANEOUS ...	**47,100**	**48,945**	**55,365**	

Detailed Account no. XLVI—MISCELLANEOUS—Other fees, fines and forfeitures.

Summary by minor heads.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Pound fund receipts	10,000	10,000	9,400	
Receipts in connection with election	500	500	...	
Other items	200	400	700	
Total—Other fees, fines and forfeitures ...	**10,700**	**10,900**	**10,100**	

Detailed Account no. XLVI—MISCELLANEOUS—Collection of payments for services rendered.

Recoveries on account of services of Deputy and Sub-Deputy Collectors ...	628	...	...	
Contribution for leave salaries of officers on foreign service	3,072	...	4,400	
Recoveries on account of Land Acquisition Establishment	1,000	...	200	
Contribution for passages of officers transferred to and from other Governments.	...	...	...	
Other receipts	300	...	...	
Total—Collection of payments for services rendered ...	**5,000**	**6,000**	**4,600**	

Detailed Account no. XLVI—MISCELLANEOUS—Miscellaneous.

Recoveries on account of irregularly used service stamps for private telegrams.	4		4	
Miscellaneous recoveries under the Public Demands Recovery Act ...	4		4	
Record room receipts	167		157	
Recoveries of law charges other than those in pauper suits	351		1,800	
Sale-proceeds of waste papers	125			
Recoveries from Wards Estates for business conducted by Legal Remembrancer, etc.	...		50	
Receipts from General Management of private estates under Act X of 1892				
Sale of elephants	1,200			
Sale of skins, etc., of wild animals destroyed	425		500	
Other items	2,724		2,500	
Total—Miscellaneous ...	**5,000**	**5,000**	**5,015**	

Major Head—XLIX—Grants-in-aid from Central Government.

Summary by minor heads.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Grants-in-aid from Central Government	47,00,000	50,00,000	42,50,000	
Total—XLIX—Grants-in-aid ...	**47,00,000**	**50,00,000**	**42,50,000**	

MAJOR HEAD—L—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS ADJUSTMENTS (SHARE OF JUTE EXPORT DUTY).	...	1,34,000	1,55,790	
TOTAL—L—MISCELLANEOUS ADJUSTMENTS ...	...	**1,34,000**	**1,55,790**	

CAPITAL HEADS.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
N. A.—II—Floating Debt.				
	Rs.	Rs.	Rs.	Rs.
Floating Debt				
O—UNFUNDED DEBT—State Provident Fund.				
General Provident Fund	11,22,000			
Contributory Provident Fund	2,000			
Total ...	**11,24,000**			
P—DEPOSITS AND ADVANCES—I—Deposits bearing interest—A—Reserve Funds—Famine Relief Fund—Orissa Famine Relief Fund.				
A—Famine Relief Fund—				
Transfers from the Revenue Account	...	1,24,535	1,05,000	
Advances to Provincial Loan Account for loans to cultivators, etc. ...	...	...	1,24,131	
Interest Receipts—				
(*i*) Interest on balances of the fund	28,750	7,500	2,691	
(*ii*) Interest on advances for financing commutation of pensions ...	...	...	6,812	
(*iii*) Interest on advances to provincial loan account	...	...	11,928	
Grant from the Government of India	...	...	...	
Advances for financing commutation of pensions	...	...	22,220	
B—Investment Account	...	...	...	
TOTAL—P—DEPOSITS, ETC. I—Deposits bearing interest ...	**28,750**	**1,32,035**	**2,72,282**	
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—B—Reserve Funds—General Police Fund.				
General Police Fund	2,000			
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—B—Reserve Funds—Transfers to Famine Relief Fund.				
Transfers to Famine Relief Fund				
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—C—Other Deposit Accounts.				
a—Deposits of Local Funds—				
District Funds	34,00,000			
Municipal Funds	6,50,000			
Port and Marine Funds	25,080			
Education Funds	3,00,000			
Medical and Charitable Funds	55,000			
Public Works Funds	3,000			
Other Miscellaneous Funds	...			
Total—*a* ...	**44,33,080**			

P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—C—Other Deposit Accounts.

Minor-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
b—Departmental and Judicial Deposits—	Rs.	Rs.	Rs.	Rs.
Civil Deposits—				
Revenue Deposits	7,25,000			
Civil Courts' Deposits	4,56,000			
Criminal Courts' Deposits	22,000			
Personal Deposits	15,25,000			
Forest Deposits	...			
Trust Interest Funds	16,000			
Deposits for work done for public bodies or individuals	7,000			
Deposits of fees received by Government servants for work done for private bodies.	3,000			
Deposits on account of Police Funds	21,000			
Public Works Deposits	2,50,000			
Total—b ...	**30,25,000**			
c—Other Accounts—				
Subventions from Central Road Development Funds — Ordinary...	70,000	70,000	3,25,000	
Subventions from Central Road Development Funds — Reserve ...	2,46,530	24,000		
Deposit Account of grants from the Central Government for Economic Development and improvement of rural areas.	36,000		1,58,800	
Deposit Account of grant made by the Imperial Council of Agricultural Research.	18,600		18,500	
Ditto ditto ditto for Animal Husbandry Scheme...	10,000			
Deposit Account of grant from the Central Government for the development of sericultural industry.	...			
Deposit Account of grants from the Central Government for the development of handloom industries.	13,400	9,400		
Deposit Account of grants from Sugar Excise Fund	...	10,000		
Deposit Account of grants for co-operative training and education ...	...			
Deposit Account of grant for construction of the new capital buildings	24,00,000			
Total—c—Other Accounts ...	**27,94,530**	**1,13,400**	**5,02,300**	
TOTAL—C—Other Deposit Accounts ...	**1,02,52,610**	**1,13,400**	**5,02,300**	

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Advances Repayable.

Civil Advances—				
Objection-book Advances	70,000			
Police Grain Advances	9,000			
Special Advances including stock advance for Handloom Industry ...	5,000			
Forest Advances	2,00,000			
Revenue Advances—				
Revenue Survey Advances	19,000			
Cost of Boundary Marks (pending completion of Survey operations)				
Permanent Advances—				
Permanent Advances, Civil				
Account with the Reserve Bank	55,000			
TOTAL—Advances Repayable ...	**3,58,000**			

P—DEPOSITS AND ADVANCES—IV—Suspense.

Minor heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Suspense Account	40,000		1,30,000	
Savings Bank Investment Account				
Department and Similar Accounts	25,000			
Cash balance investment account	18,00,000			
TOTAL—Suspense ...	**18,65,000**	**40,000**	**1,30,000**	

R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—
Loans to Municipalities, Port Funds, etc.,

Loans to Municipalities	9,345	9,140	9,244	
Loans to District and other Local Fund Committees	17,505	17,229	12,019	
Loans to Landholders and other Notabilities				
Loans to Mohsin Endowment fund for payment of scholarships ...	340	340	340	
Advances to Cultivators—				
Advances under the Land Improvement Act				
Advances under the Agriculturists' Loans Act	1,50,840	1,31,000	1,81,900	
Advances under the Co-operative Credit Societies Act				
Advances under Special Laws—				
Loans under the State Aid to Industries Act	4,000		4,252	
Miscellaneous Loans and Advances			700	
Reserve at the disposal of Government				
Loans to Government Servants—				
House-building Advances	9,000			
Advances for purchase of Motor-cars	6,000			
Advance for purchase of other conveyances	1,000			
Passage Advances	1,000			
Other Advances	1,000			
TOTAL—Loans and Advances by Provincial Governments ...	**2,00,030**	**1,57,709**	**2,08,455**	

S—REMITTANCES—I—Remittances within India.

Local Remittances and Adjustments—				
Public Works Remittances—				
Remittances into treasuries	2,20,000			
Public Works Cheques	11,10,000			
Other Remittances	1,20,000			
Transfers between Public Works Officers	20,000			
TOTAL—Remittances and Adjustments ...	**14,70,000**			

BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1937-38.

MAJOR HEAD—5—SALT.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous ... ... Voted ...	400	400	400	
TOTAL—5—SALT Voted ...	(a) 400	400	400	

DEMAND No. 1.

MAJOR HEAD—7—LAND REVENUE.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 3,29,300

Charged ... ... Rs. . . . .

CHARGES OF ADMINISTRATION.				
A.—Tauzi Establishment—				
Pay of Establishment ... ... Voted ...	14,150	14,450	14,450	
Allowances ... ... Voted ...	100	130	130	
Contingencies ... ... Voted ...	150	155	155	
Total—A Voted ...	14,400	14,735	14,735	
B.—Taluk Establishment—				
Pay of Establishment ... ... Voted ...	2,061	2,400	2,100	
Allowances ... ... Voted ...	700	890	1,100	
Other Charges ... ... Voted ...	...	216	200	
Total—B Voted ...	2,761	3,506	3,400	

(a) Included under demand no. 27.

7—LAND REVENUE—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs	Rs.
CHARGES OF ADMINISTRATION—*concld.*				
C.—Certificate Establishment ... ... Voted ...	6,500	6,500	7,000	
D.—Kanungo Establishment—				
Pay of Establishment ... ... Voted ...	32,200	32,486	32,486	
Allowances ... ... Voted ...	2,100	2,108	2,108	
Contingencies ... ... Voted ...	620	650	650	
Total—D Voted ...	**34,920**	**35,244**	**35,244**	
E.—Partition Establishment—				
Pay of Officers ... ... Voted ...	4,200	2,100	2,100	
Pay of Establishment ... ... Voted ...	2,700	2,200	2,200	
Allowances ... ... Voted ...	1,800	1,900	1,900	
Contingencies ... ... Voted ...	11,000	11,500	11,500	
Total—E Voted ...	**19,700**	**17,700**	**17,700**	
F.—Management of Private Estates under Act X of 1892—				
Pay of Establishment ... ... Voted ...	1,360	1,295	1,295	
Contingencies ... ... Voted ...	60	60	60	
Total—F Voted ...	**1,420**	**1,355**	**1,355**	
G.—Collection of Rates and Cesses—Collections—				
Pay of Establishment ... ... Voted ...	6,000	5,800	5,800	
Allowances ... ... Voted ...	400	200	200	
Contingencies ... ... Voted ...	1,600	1,600	1,800	
Revaluation ... ... Voted ...	...	...	...	
Total—G Voted ...	**8,000**	**7,600**	**7,800**	
H.—*Deduct*—Cost of Collection and Revaluation payable by Local Funds.	−8,000	−7,600	−7,800	
TOTAL—CHARGES OF ADMINISTRATION Voted ...	**79,701**	**79,040**	**79,434**	

7—LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
MANAGEMENT OF GOVERNMENT ESTATES.					
A.—Collection of Revenue—					
Pay of Officers	Voted ...	9,480	9,880	10,050	
Pay of Establishment	Voted ...	36,002	35,600	34,654	
Allowances	Voted ...	6,650	6,500	5,709	
Contingencies	Voted ...	55,500	56,000	54,268	
Total—A	Voted ...	**1,07,582**	**1,07,930**	**1,04,681**	
B.—Outlay on improvements	Voted ...	**41,300**	**40,660**	**40,443**	
TOTAL—MANAGEMENT OF GOVERNMENT ESTATES	Voted	**1,48,882**	**1,48,590**	**1,45,124**	
SURVEY, SETTLEMENT AND RECORD OPERATIONS.					
A.—Survey Office and Traverse Establishment—					
Payment for special jobs to be done at Bihar Survey Office	Voted ...	6,650	1,134	3,880	
Contribution to other Governments	Voted ...	3,000	3,000	3,000	
Total—A	Voted ...	**9,650**	**4,134**	**6,880**	
B.—Professional Survey Parties	Voted ...	...	**1,128**	**2,300**	
C.—Settlement Parties	Voted ...	...	...	...	
D.—Revision Settlement Operations—					
Pay of Officers	Voted ...	...	...	...	
Pay of Establishment	Voted ...	75	100	...	
Contingencies	Voted ...	1,789	1,045	...	
Total—D	Voted ...	**1,864**	**1,145**	...	
E.—Municipal Surveys—					
(*i*) Municipal Survey—					
Pay of Officers	Voted ...				
Pay of Establishment	Voted ...				
Allowances	Voted ...				
Total—(*i*)	Voted ...				
(*ii*) Maintenance of Municipal and Union Surveys—					
Pay of Establishment	Voted ...	860	900	900	
Allowances	Voted ...	...	...	...	
Contingencies	Voted ...	290	300	300	
Total—(ii)	Voted ...	**1,150**	**1,200**	**1,200**	
Total—E	Voted ...	**1,150**	**1,200**	**1,200**	
F.—Minor Settlement Operations	Voted ...	1,000	60	...	
G.—Maintenance of Boundary Pillars	Voted ...	300	300	300	
TOTAL—SURVEY, SETTLEMENT AND RECORD OPERATIONS.	Voted ...	**13,964**	**7,967**	**10,680**	
LAND RECORDS.					
A.—Maintenance of Land Records—					
Pay of Establishment	Voted ...	26,850	26,943	28,943	
Allowances	Voted ...	2,800	2,800	3,217	
Contingencies	Voted ...	1,200	1,200	1,526	
Total—A	Voted ...	**30,850**	**30,943**	**33,686**	

7—LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
B.—Land Registration—					
Pay of Establishment	Voted ...	6,490	6,300	7,000	
Allowances...	Voted ...	10	20	10	
Contingencies	Voted ...	200	180	140	
Total—B	Voted ...	**6,700**	**6,500**	**7,150**	
C.—Maintenance—Estate Surveys—					
Pay of Officers	Voted ...	6,860	6,255	...	
Pay of Establishment	Voted ...	18,960	20,395	...	
Allowances	Voted ...	6,500	6,500	...	
Contingencies	Voted ...	1,900	2,355	...	
Leave salaries of officers reverting to Madras	Voted ...	1,639	...	...	
Total—C	Voted ...	**35,859**	**35,505**	...	
TOTAL—LAND RECORDS	Voted ...	**73,409**	**72,948**	**40,836**	
Minor head—Assignment and Compensations—					
(a) Inamdars and other grantees	Voted ...	5,778	5,778	5,778	
(b) Pension in lieu of resumed lands	Voted ...	800	800	800	
(c) Malikana or allowances to excluded proprietors ...	Voted ...	26	22	22	
(d) Other land revenue compensations	Voted ...	6,740	8,270	5,400	
Total—Assignments and compensations	Voted ...	**13,344**	**14,870**	**12,000**	
Charges in England—					
Secretary of State	...				
High Commissioner—					
Leave salaries	Voted ...				
	Charged ...				
Sterling Overseas Pay	Voted ...				
	Charged ...				
Other Charges	Voted ...				
	Charged ...				
Stores for India	...				
Total—High Commissioner	...				
Loss or gain by Exchange	...				
Total—Charges in England	...				
TOTAL—7—LAND REVENUE ...	Voted ...	**3,29,300**	**3,23,415**	**2,88,074**	
	Charged ...				

7—LAND REVENUE—Charges of Administration.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—Tauzi Establishment.	20	20	Clerks	13,640		14,150	
Pay of Establishment (Voted).			Peons, daftaries and servants				
			Temporary Establishment				
			Leave salaries	510		300	
			Deduct—Probable Savings				
			Total—Pay of Establishment—Voted ...	**14,150**	**14,450**	**14,450**	
Allowances (Voted).			Travelling allowance				
			Other allowances	100		130	
			Total—Allowances—Voted ...	**100**	**130**	**130**	
Contingencies (Voted).			Contingencies ... ... Voted ...	**150**	**155**	**155**	
			Total—Tauzi Establishment—Voted ...	**14,400**	**14,735**	**14,735**	
B.—Taluk Establishment.	2	2	Deputy Surveyor 1 (75½); Draughtsman 1 (39½).	1,400		2,100	
Pay of Establishment (Voted).			Leave allowances	66			
			Temporary Establishment	474			
			Leave salary of officers reverting to Madras	121			
			Total—Pay of Establishment—Voted ...	**2,061**	**2,400**	**2,100**	
Allowances (Voted).			Travelling and other allowances ... Voted ...	**700**	**890**	**1,100**	
Other charges (Voted).			Contingencies (pay of chainmen) ... Voted ...	...	**216**	**200**	
			Total—Taluk Establishment—Voted ...	**2,761**	**3,506**	**3,400**	
C.—Certificate Establishment (Voted).	7	7	Clerks	4,846		5,032	
	1	1	Servant	120		120	
			Temporary Establishment	1,526		1,835	
			Travelling allowance	8		13	
			Other allowances				
			Total—Certificate Establishment—Voted	**6,500**	**6,500**	**7,000**	
D.—Kanungo Establishment.	37	37	Kanungos	22,901		23,316	
Pay of Establishment (Voted).	1	1	Mutation officer	2,102		2,040	
	37	37	Chainmen and measurers	4,704		4,704	
	3	3	Clerks	1,344		1,320	
	2	2	Servants	240		240	
			Temporary Establishment	...		786	
			Leave salaries	906		130	
			Total—Pay of Establishment—Voted ...	**32,200**	**32,486**	**32,486**	
Allowances (Voted).			Travelling allowance	1,370		1,350	
			Other allowances	730		758	
			Total—Allowances—Voted ...	**2,100**	**2,108**	**2,108**	
Contingencies (Voted).			Contingencies ... ... Voted ...	**620**	**650**	**650**	
			Total—Kanungo Establishment—Voted ...	**34,920**	**35,244**	**35,244**	

7—LAND REVENUE—Charges of Administration—*concld.*

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
E.—Partition Establishment.	1	2	Deputy and Sub-Deputy Collectors ...	4,200		2,100	
			Special pay				
Pay of officers (Voted).			**Total—Pay of Officers**—Voted ...	**4,200**	**2,100**	**2,100**	
Pay of Establishment (Voted).	2	3	Clerks	1,536		1,100	
	1	1	Servants	120		120	
			Temporary Establishment	1,008		980	
			Leave salaries	36			
			Total—Pay of Establishment—Voted ...	**2,700**	**2,200**	**2,200**	
Allowances (Voted).			Travelling allowance	400		400	
			Other allowances...	1,400		1,500	
			Total—Allowances—Voted ...	**1,800**	**1,900**	**1,900**	
Contingencies (Voted).			Contingencies ... ... Voted ...	**11,000**	**11,500**	**11,500**	
			Total—Partition Establishment—Voted ...	**19,700**	**17,700**	**17,700**	
F.—Management of Private Estates under Act X of 1892.	2	2	Clerks	1,140		1,140	
	1	1	Servants...	120		120	
Pay of Establishment (Voted).			Temporary Establishment	...		35	
			Leave salaries	100			
			Deduct—Probable savings	...			
			Total—Pay of Establishment—Voted ...	**1,360**	**1,295**	**1,295**	
Allowances (Voted).			Travelling allowance				
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...				
Contingencies (Voted).			Contingencies ... ... Voted ...	**60**	**60**	**60**	
			Total—Management of Private Estates under Act X of 1892. Voted	**1,420**	**1,355**	**1,355**	
G.—Collection of rates and cesses—Collection.	8	8	Clerks	5,280		5,080	
	6	6	Servants	720		720	
Pay of Establishment (Voted).			Temporary Establishment	...			
			Total—Pay of Establishment—Voted ...	**6,000**	**5,800**	**5,800**	
Allowances (Voted).			Travelling allowance	...			
			Other allowances	400		200	
			Total—Allowances—Voted ...	**400**	**200**	**200**	
Contingencies (Voted).			Contingencies ... ... Voted ...	**1,600**	**1,600**	**1,800**	
			Total—Collection of rates and cesses Voted	**8,000**	**7,600**	**7,800**	
			H.—*Deduct*—Cost of collection and revaluation payable by local funds.	—8,000	—7,600	—7,800	

7—LAND REVENUE—Management of Government Estates.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—Collection of revenue. Pay of officers (Voted).	3	3	Deputy Collectors and Sub-Deputy Collectors.	9,430		10,050	
			Total—Pay of Officers—Voted ...	**9,430**	**9,830**	**10,050**	
Pay of Establishment (Voted).	3	6	Tahsildars	3,540		4,980	
	2	4	Overseers, Amins, etc.	3,708		2,258	
	30	32	Clerks (Collector's consolidated scale) ...	21,806		19,700	
	25	34	Servants do. do.	4,128		1,200	
			Patwaris, Forest Guards, Digwar, Barahil, Chainmen, and peons of Overseers, Surveyors and Inspectors.			2,994	
			Temporary Establishment	2,420		3,102	
			Leave salaries	400		120	
			Total—Pay of Establishment—Voted ...	**36,002**	**35,600**	**34,654**	
Allowances (Voted).			Travelling allowance	3,598		2,595	
			Commission on collection of rent ...	2,700		2,760	
			Grain compensation allowance ...	...		...	
			Other allowances	352		354	
			Total—Allowances—Voted ...	**6,650**	**6,500**	**5,709**	
Contingencies (Voted).			Local cess	47,168		47,168	
			Construction, repairs or rent of Khasmahal tahsil offices and quarters of establishment.	2,532		2,000	
			Miscellaneous contingencies ...	5,800		5,100	
			Total—Contingencies—Voted ...	**55,500**	**56,000**	**54,268**	
			Total—Collection of Revenue—Voted ...	**1,07,582**	**1,07,930**	**1,04,681**	
B—Outlay on improvements (Voted)			Grants to districts	30,885		29,778	
			Miscellaneous (outside Revenue Commissioner's contract grant).	415		665	
			Special grant—Contract grant out of hide licence fees.	10,000		10,000	
			Total—Outlay on improvements Voted...	**41,300**	**40,660**	**40,443**	

7—LAND REVENUE—Survey and Settlement.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units, and detailed heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
Survey and Settlement (Voted).			A.—Survey Office and Traverse Establishment—				
			Payment for special jobs to be done at Bihar Survey Office.	6,650		3,880	
			Contribution to other Governments ...	3,000		3,000	
			Total—A—Voted ...	**9,650**	**4,134**	**6,880**	
			B.—Professional Survey Parties ...	...	**1,128**	**2,300**	
			C.—Settlement Parties	...			
E.—Maintenance of Municipal and Union Surveys. Pay of Establishment (Voted).	1	1	Surveyor 1 (35—80)	860		900	
			Leave salary	...			
			Total—Pay of Establishment—Voted ...	**860**	**900**	**900**	
Contingencies (Voted).			Job contract work	...			
			Miscellaneous contingencies ...	290	300	300	
			Total—Contingencies—Voted ...	**290**	**300**	**300**	
			Total—Maintenance of Municipal and Union Surveys. Voted	**1,150**	**1,200**	**1,200**	
G.—Maintenance of boundary pillars (Voted).			G.—Maintenance of boundary pillars—Voted	300		300	
			Total—G ...	**300**	**300**	**300**	

7—LAND REVENUE—Land Records.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
			(SAMBALPUR.)				
A.—Maintenance of Land Records.	...	...	Superintendent and Assistant Superintendent				
Pay of Establishment (Voted).	11	11	Revenue Inspectors	6,840		7,339	
	104	104	Patwaris	20,592		20,556	
			Clerks	...			
	13	13	Servants	1,524		1,524	
			Temporary Establishment	...			
			Leave salaries	480		112	
			Deduct—Probable savings	—2,586		—588	
			Total—Pay of Establishment—Voted ...	**26,850**	**26,943**	**28,943**	
Allowances (Voted).			Travelling allowance	2,590		3,217	
			Grain compensation allowance ...				
			Other allowances	210			
			Total—Allowances—Voted ...	**2,800**	**2,800**	**3,217**	
Contingencies (Voted).			Contingencies	1,200	1,200	1,526	
			Total—Contingencies—Voted ...	**1,200**	**1,200**	**1,526**	
			Total—Maintenance of Land Records Voted.	**30,850**	**30,943**	**33,686**	

7—LAND REVENUE—Land Registration.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
B.—Land Registration.	9	9	Clerks	6,073		6,880	
Pay of Establishment. (Voted).	1	1	Servant	120		120	
			Leave salary	297			
			Temporary Establishment				
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**6,490**	**6,300**	**7,000**	
Allowances (Voted).			Travelling allowance	10		10	
			Other allowances				
			Total—Allowances—Voted ...	**10**	**20**	**10**	
Contingencies (Voted).			Contingencies	200		140	
			Total—Contingencies—Voted ...	**200**	**180**	**140**	
			Total—B—Voted ...	**6,700**	**6,500**	**7,150**	
C.—Maintenance—Estate Surveys. (Voted).			Pay of officers	6,860			
			Pay of Establishment	18,960			
			Allowances	6,500			
			Contingencies	1,900			
			Charges payable to Government departments and others.	...			
			Leave salaries of officers reverting to Madras	1,639			
			Total—C—Voted ...	**35,859**	**35,505**		

7—LAND REVENUE—Assignments and compensations.

Sub-heads.			Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
Assignments and compensations. (Voted).			Payment to Inamdars and other grantees ...	5,778	5,778	5,778	
			Pensions in lieu of resumed lands ...	800	800	800	
			Malikana or allowances to excluded proprietors.	26	22	22	
			Other land revenue compensations ...	6,740	8,270	5,400	
			Total—Assignments and com-pensations Voted	**13,344**	**14,870**	**12,000**	

DEMAND No. 2.

MAJOR HEAD—8—PROVINCIAL EXCISE.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 6,59,850

Charged ... ... Rs. ....

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Superintendence—				
Pay of officers ... ... Voted ...	10,200			
Pay of Establishment ... ... Voted ...	756		1,100	
Allowances ... ... Voted ...	3,000			
Contingencies ... ... Voted ...	2,750	1,442	2,385	
Total ...	**16,706**	**1,442**	**3,485**	
Charges recoverable from Governments, Departments, etc. ...	...	...	—1,100	
Total—Superintendence—Voted ...	**16,706**	**1,442**	**2,385**	
District Executive Establishment—				
Pay of Officers ... ... Voted ...	41,134	41,000	38,950	
Pay of Establishment ... ... Voted ...	1,88,684	1,80,780	1,80,153	
Allowances ... ... Voted ...	75,370	75,370	70,745	
Contingencies ... ... Voted ...	25,580	23,340	22,836	
Deduct—Amount transferred to 5—Salt (Central)	—76,000	—76,000	—76,000	
Total—District Executive Establishment—Voted ...	**2,49,768**	**2,44,490**	**2,36,684**	
Distilleries—				
Pay of Establishment ... ... Voted ...	11,580	11,400	11,700	
Other charges (Allowances and Contingencies) ... ... Voted ...	1,600	1,600	1,600	
Total—Distilleries—Voted ...	**13,180**	**13,000**	**13,300**	
Cost of opium supplied to Provincial Excise Department * Voted ...	**3,65,036**	**3,28,870**	**3,23,870**	
Purchase of ganja and other drugs* ... ... Voted ...	**5,800**	**5,800**	**3,615**	
Compensations ... ... Voted ...	**9,000**	**12,500**	**7,290**	
Charged in England—				
High Commissioner—				
Stores ... ... Voted ...	360	200	200	
TOTAL—8—PROVINCIAL EXCISE—Voted ...	**6,59,850**	**6,06,302**	**5,87,344**	

* These minor heads are also primary units of appropriation.

8—PROVINCIAL EXCISE—Superintendence.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of officers—(voted).		1	Deputy Comissioner of Excise ...	10,200			
			Total—Pay of Officers—voted ...	**10,200**			
Pay of Establishment. (Voted).	3		Sub-Inspectors			1,100	
		1	Clerk	480			
	3	2	Peons	240			
			Leave Salaries	36			
			Total—Pay of Establishment—Voted ...	**756**		**1,100**	
Allowances (Voted).			Travelling allowance	3,000			
			Other allowances	...			
			Total—Allowances—Voted ...	**3,000**			
Contingencies (Voted).			Customs duty on imported stores ...	100	60	60	
			Secret Service expenditure	200	200	200	
			Contribution for the training of excise cadets in Police Training College.	1,950	682	1,625	
			Contribution for the training of excise petty officers and peons in the Police Training School.	...			
			Office Contingencies	100			
			Cost of mathematical instruments ...	400	500	500	
			Total—Contingencies—Voted ...	**2,750**	**1,442**	**2,385**	
			Total ...	**16,706**	**1,442**	**3,485**	
Charges Recoverable from Governments, Departments, etc.			*Deduct*—Charges recoverable from the Government of India for the administration of the Sugar (Excise Duty) Act.			−1,100	
			Total—Superintendence—Voted ...	**16,706**	**1,442**	**2,385**	

8—PROVINCIAL EXCISE—District Executive Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
District Executive Establishment.*	4	4	Superintendents	21,614		23,350	
Pay of officers (Voted).			Leave salaries	2,000		1,000	
	3	3	Inspectors (South Orissa)	19,320		14,600	
			Deduct—Probable savings	−1,800			
			Total—Pay of Officers—Voted ...	**41,134**	**41,000**	**38,950**	
Pay of Establishment. (Voted)	62	61	Inspectors, Assistant Inspectors and sub-inspectors.	53,034		68,910	
	...	3	Excise Reorganization scheme	4,200			
			Sub-inspectors (including bad climate allowance).	...		4,583	
			Special pay				
	25	24	Clerks	16,224		23,653	
	21	21	Petty officers	5,448		5,076	
	265	265	Servants	45,360		29,004	
	6	6	Half pay for establishment in connection with steam launch.	1,266		1,266	
			Temporary Establishment	42,972		42,500	
	38	38	Boat and steam launch establishment ...	6,300		6,300	
			Leave salaries	4,000		113	

* There are no sub-heads under this minor head.

8—PROVINCIAL EXCISE—District Executive Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
District Executive Establishment—*contd.*			Leave contribution for officers reverting to Madras.	5,880			
			Deduct—Probable savings	−1000		−1,282	
			Total—Pay of Establishment—Voted ...	**1,83,684**	**1,80,780**	**1,80,153**	
Allowances (Voted).			Travelling allowance	68,000		66,995	
			Travelling allowance for 3 inspectors of the reorganization scheme.	2,000			
			Grain compensation allowance ...	...			
			Rewards and honoraria	5,000			
			Other allowances	370		3,750	
			Total—Allowances—Voted ...	**75,370**	**75,370**	**70,745**	
Contingencies (Voted).			Purchase of tents	...			
			Purchase of boats	...			
			Boat maintenance	2,180		2,180	
			Petty repairs	4,500		3,650	
			Purchase of typewriters	...		400	
			Rent, rates and taxes	1,500		809	
			Miscellaneous contingencies	9,800		10,882	
			Hire of conveyance for carrying forces in excise raids.	100		100	
			Freight charges	...			
			Other contingencies	3,000		1,600	

8—PROVINCIAL EXCISE—District Executive Establishment.—*concld.*

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
District Executive Establishment—*concld.*			Clothing and equipment	2,500	...	1,415	
			Rewards	2,000	...	1,850	
			Total—Contingencies—Voted ...	**25,580**	**23,340**	**22,836**	
			Deduct—Amount transferred to 5—Salt (Central).	−76,000	−76,000	−76,000	
			Total—District Executive Establishment. Voted ...	**2,49,768**	**2,44,490**	**2,36,684**	

8—PROVINCIAL EXCISE—DISTILLERIES.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Distilleries ... Pay of Establishment. (Voted).	1	2	Assistant Inspector	3,000			
	3	7	Peons	1,152			
			Special pay	1,500		11,700	
			Temporary Establishment	5,628			
			Leave salaries	300			
			Total—Pay of Establishment—Voted ...	**11,580**	**11,400**	**11,700**	
Allowances—(Voted).			Travelling allowance	200		400	
			Other allowances and honoraria ...	1,000		800	
			Total—Allowances—Voted ...	**1,200**	**1,200**	**1,200**	
Contingencies (Voted).			Miscellaneous contingencies—Voted ...	**400**	**400**	**400**	
			Total—Distilleries—Voted ...	**13,180**	**13,000**	**13,300**	
Compensations (Voted).			Excise compensations	5,000		3,290	
			Rent of French Lodge	4,000		4,000	
			Total—Compensations—Voted ...	**9,000**	**12,500**	**7,290**	

DEMAND No. 3

MAJOR HEAD—9—STAMPS.

Estimate of the total grant required in 1937-38.

Voted .. .. Rs. 37,771.

Charged.. .. Rs.......

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.				
Pay of Establishment ... ... Voted ...	721	650	680	
Allowances ... ... Voted ...	...	...	...	
Contingencies ... ... Voted ...	950	950	805	
Total—Superintendence—Voted ...	**1,671**	**1,600**	**1,485**	
A—NON-JUDICIAL.				
Charges for sale of stamps—				
Discount on sale of adhesive stamps ... Voted ...	500	1,200	1,240	
Discount on sale of special overprinted revenue stamps Voted ...				
Discount on sale of impressed stamps ... Voted ...	13,100	13,400	13,800	
Total—Charges for sale of stamps—Voted ...	**13,600**	**14,600**	**15,040**	
COST OF STAMPS SUPPLIED FROM CENTRAL STORES* Voted ...	**4,700**	**5,600**	**5,625**	
Total—A—Voted ...	**18,300**	**20,200**	**20,665**	
B-JUDICIAL.				
Charges for sale of stamps—				
Discount on sale of court-fee stamps ... Voted ...	11,000	11,500	10,280	
Discount on sale of stamps for copies ... Voted ...	1,000	1,000	1,100	
Total—Charges for sale of stamps—Voted ...	**12,000**	**12,500**	**11,380**	
COST OF STAMPS SUPPLIED FROM CENTRAL STORES* Voted ...	**5,800**	**6,600**	**6,600**	
Total—B—Voted ...	**17,800**	**19,100**	**18,040**	
TOTAL—9—STAMPS—Voted ...	**37,771**	**40,900**	**40,190**	

*These minor heads are also primary units of appropriation.

9—STAMPS—Superintendence.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence	1	1	Clerk	571		528	
Pay of Establishment. (Voted).	1	1	Servant	120		120	
			Leave salary	80		32	
			Total—Pay of Establishment—Voted ...	**721**	**650**	**680**	
Allowances (Voted).			Travelling allowance				
			Other allowances				
			Total—Allowances—Voted ...				
Contingencies (Voted).			Freight charges on stamps	150		100	
			Miscellaneous contingencies	800		705	
			Total—Contingencies—Voted ...	**950**	**950**	**805**	
			TOTAL—SUPERINTENDENCE—Voted	**1,671**	**1,600**	**1,485**	

DEMAND No. 4

MAJOR HEAD—10—FORESTS.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 3,30,096.

Charged ... ... Rs. 1,24,120.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
CONSERVANCY, AND WORKS.				
I.—Timber and other produce removed from the forests by Government Agency.				
Timber	4,650		3,400	
Firewood and charcoal	...			
Bamboos	...		150	
Grass and other minor produce	100		100	
Total—Timber, etc. Voted ...	**4,750**	**3,750**	**3,650**	
II.—Timber and other produce removed from the forests by consumers and purchasers. Voted	**9,500**	**16,400**	**19,150**	
III.—Communications and Buildings—				
Roads and bridges—				
Major Works ... ... ⎫ Minor Works ... ... ⎭	1,370		1,344	
Repairs	13,000		11,100	
Buildings—				
Major Works ... ... ⎫ Minor Works ... ... ⎭	3,000		2,950	
Repairs	16,000		18,980	
Other Works—				
Major Works ... ... ⎫ Minor Works ... ... ⎭	1,000		600	
Repairs	1,700		450	
Total—Communications and buildings—Voted ...	**36,070**	**32,610**	**35,424**	

10—FORESTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
IV. Live-stock, Stores and Tools and Plants—				
Maintenance, repairs and renewals—Purchase of live-stock, stores and tools and plants.	4,000	6,680	5,650	
Renewals or replacement of stores, tools and plant	1,000	900	580	
Feed and upkeep of cattle	2,450	2,450	2,450	
Total—Live-stock, Stores, tools and plant—Voted	**7,450**	**10,030**	**8,680**	

10—FORESTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
V.—Organization improvement and extension of Forest—				
Demarcation	100		170	
Maintenance of boundaries	2,500		2,520	
Surveys	...			
Compensation for lands and rights	100		100	
Working plans	530		80	
Regeneration—				
Establishing natural forests	12,900		6,600	
Sowing and planting	...			
Protection from fire	8,000		9,030	
Other works	6,400		10,600	
Deduct—Probable savings	−1,600		−1,600	
Total—Organization etc., Voted ...	**28,930**	**27,500**	**27,420**	
VI.—Miscellaneous —				
Drift and waif wood and confiscated forest produce	40		40	
Law charges	50		50	
Grain compensation allowance	...			
Clothing	3,500		1,800	
Contribution to the Bihar Survey Office	250		250	
Other charges	4,750		4,000	
Revenue foregone by free grants	1,000		50	
Total—Miscellaneous—Voted ...	**9,590**	**8,615**	**9,262**	

10—FORESTS.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Revised Estimate 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
VII.—Suspense—				
Work advance	300	400	300	
Deduct—Recoveries of work advance	—300	—400	—300	
Total—Suspense—Voted ...	...	...	...	
TOTAL—CONSERVANCY AND WORKS ...	**86,190**	**87,915**	**92,742**	
ESTABLISHMENTS—				
Pay of Officers ... ... (Charged) ...	*96,150*	*93,280*	*92,248*	
Pay of Officers ... ... Voted ...	21,685	22,785	22,352	
Subordinate forest and depot establishment ... ... Voted ...	1,13,912	1,12,852	1,36,298	
Office establishment ... ... Voted ...	43,854	42,454	31,636	
Allowances ... ... (Charged) ...	*16,250*	*14,550*	*18,490*	
Allowances ... ... Voted ...	34,275	31,870	27,833	
Contingencies ... ... Voted ...	19,920	20,400	18,425	
Total—Establishments { Voted / *Charged*	**2,33,646** / ***1,12,400***	**3,38,191**	**2,36,544** / ***1,10,738***	
Charges in England—				
High Commissioner—				
Sterling Overseas pay ... ... *Charged* ...	*11,720*	*5,320*	*15,960*	
Miscellaneous ... ... Voted ...	160	160	160	
TOTAL—10 Forests { Voted / *Charged*	**3,30,096** / ***1,24,120***	**4,42,576**	**4,66,988**	

10—FORESTS—Establishments.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Establishments—				Rs.	Rs.	Rs.	Rs.
Pay of Officers (*Charged*).	*1*	*1*	*Conservator*	*22,100*		*19,250*	
	1	*1*	*Attached Working Plans and Research Officer (900).*	*8,200*		*9,900*	
	4	*5*	*Superior Officers*	*60,610*		*52,565*	
			Leave salary contribution	*10,240*		*10,533*	
			Special pay	...			
			Deduct—Probable savings	—5,000			
			Total—Pay of Officers—*Charged* ...	*96,150*	*93,280*	*92,248*	
Pay of Officers (Voted).	3	3	Superior Officers	20,200		22,352	
			Special pay	810			
			Leave salaries	675			
			Contribution to Madras for leave salary ...	...			
			Total—Pay of Officers—Voted ...	**21,685**	**22,785**	**22,352**	
Subordinate Forest and Depot Establishment. (Voted)	22	19	Forest Rangers	25,680		11,990	
	11	11	Deputy Rangers	5,760		6,000	
	46	47	Foresters	18,396		9,300	
	296	296	Forest Guards	55,080		35,232	
			Special pay	4,686			
			Temporary Establishment	2,784		2,004	
		2	Temporarary Foresters	660			
			Annual cost of replacement of students sent to Kurseong, Balaghat, Coimbatore and Russellkonda schools.	1,416		672	
			Leave salaries	2,198		1,100	
			Contribution to Madras for leave salaries ...	1,252			
			South Orissa	...		71,000	
			Deduct—Probable savings	—4,000		—1,000	
			Total—Subordinate Forest and Depot Establishment. Voted	**1,13,912**	**1,12,852**	**1,36,298**	

10—FORESTS—Establishments—*concld.*

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Establishments —*concld.*				Rs.	Rs.	Rs.	Rs.
Office Establishment. (Voted).	56	57	Clerks	22,874		} 24,521	
			Special pay	564			
	50	39	Peons	6,384		4,675	
			Shorthand pay	...		462	
			Leave salaries	1,026		1,693	
			Contribution to Madras for leave salaries ...	354			
			Temporary Establishment	2,652		285	
			Deduct—Probable savings	...		...	
			Total—Office Establishment—Voted...	**43,854**	**42,454**	**31,636**	
Allowances—(*Charged*).			*Travelling allowance*	*14,450*		*13,700*	
			Other allowances			*1,790*	
			Contribution for passage of I.F.S. officers ...	*1,800*		*3,000*	
			Total—Allowances—*Charged* ...	*16,250*	*14,550*	*18,490*	
Allowances (Voted).			Travelling allowance	25,275		22,800	
			Grain compensation allowance				
			Other allowances	9,000		5,033	
			Foresters in special tracts 12 (13-2-0); Foresters in the Plains 10 (81-2-0).				
			Total—Allowances—Voted...	**34,275**	**31,870**	**27,833**	
Contingencies (Voted).			Carriage of tents and records	2,800		1,859	
			Rents, rates and taxes	2,050		1,706	
			Service postage charges	5,200		3,340	
			Pay of menials	3,100		900	
			Sundries...	} 6,770		10,220	
			Miscellaneous contingencies				
			Supplies and services			400	
			Total—Contingencies—Voted ...	**19,920**	**20,400**	**18,425**	
			TOTAL—ESTABLISHMENTS { Voted ...	**2,33,646**	**3,38,191**	**2,36,544**	
			{ *Charged* ...	*1,12,400*		*1,10,738*	

DEMAND No. 5.

MAJOR HEAD—11—REGISTRATION.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 1,58,158.

Charged ... ... Rs. ....

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
District charges—					
Pay of officers	Voted ...	15,000	15,000	15,000	
Pay of Establishment	Voted ...	1,30,658	1,27,466	1,30,049	
Allowances	Voted ...	2,500	2,250	3,300	
Contingencies	Voted ...	10,000	9,000	10,779	
Total—District charges ...	Voted ...	1,58,158	1,53,716	1,59,128	
	Charged ...	...	...	...	
Total—11—Registration ...	Voted ...	1,58,158	1,53,716	1,59,128	
	Charged ...	...	...	...	

11—REGISTRATION—District charges.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Detailes by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Officers (Voted).	3	3	District Sub-Registrars	10,500		10,500	
		1	District Registrar	4,500		4,500	
			Leave salaries	...			
			Deduct—Probable savings	...			
			Total—Pay of Officers—Voted ...	15,000	15,000	15,000	

11—REGISTRATION—District charges.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment. (Voted).	32	32	Sub-Registrars	55,400		77,299	
			Probationers	600		600	
	104	104	Clerks	56,060		37,436	
	6	6	Apprentices	1,440		1,820	
	52	55	Servants	8,200		3,350	
			Temporary Establishment	9,000		10,000	
			Leave salaries	2,900		11,000	
			Leave contribution to the Government of Madras.	1,058			
			Deduct—Probable savings	−4,000		−1,199	
			Total—Pay of Establishment—Voted ...	**1,30,658**	**1,27,466**	**1,30,049**	
Allowances ... ... (Voted).			Travelling allowance	2,500		3,300	
			Grain compensation allowance ...	...			
			Other allowances	...			
			Total—Allowances—Voted ...	**2,500**	**2,250**	**3,300**	
Contingencies ... ... (Voted).			Petty construction and repairs ...	40		100	
			Purchase of typewriters	...			
			Rents, rates and taxes	1,230		1,300	
			Purchase and repair of furniture ...	50		100	
			Miscellaneous contingencies	8,680		9,279	
			Total—Contingencies—Voted ...	**10,000**	**9,000**	**10,779**	
			TOTAL—DISTRICT CHARGES—Voted.	**1,58,158**	**1,53,716**	**1,59,128**	

MAJOR HEAD—12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
CHARGES OF COLLECTION.					
Pay of establishment	Voted ...	1,800			
Allowances	Voted ...	60			
Contingencies	Voted ...	765			
Total.—Charges of Collection	**—Voted ...**	**2,625**			
INSPECTION OF MOTOR VEHICLES.					
Pay of Establishment—					
Head Constable	Voted ...	420			
Travelling allowance	Voted ...	200			
Other compensatory allowances	Voted ...				
	Charged ...	*5,956*			
Uniform allowance	...	...			
Contingencies	Voted ...	...			
Total—Inspection of Motor Vehicles ...	Voted ...	620			
	Charged ...	*5,956*			
Compensation to local bodies for loss of income from tolls and taxation of motor vehicles—*Charged*.		*24,000*			
TOTAL—12—Charges on account of Motor Vehicles Taxation Act.	Voted	(a) 3,245			
	Charged	*29,956*			

(a) Included under demand no. 20.

DEMAND No. 6.
MAJOR HEAD—IRRIGATION.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 6,90,371
Charged ... ... Rs. 10,25,016

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
XVII IRRIGATION, ETC., WORKING EXPENSES UNPRODUCTIVE—					
A.—IRRIGATION WORKS—					
(*A*) ORISSA CANALS	Voted ...	4,09,957	3,42,773	3,02,567	
	Charged ...	*8,249*			
(*B*) RUSHIKULYA SYSTEM	... ...	79,480	76,800	85,400	
TOTAL—WORKING EXPENSES	Voted ...	**4,89,437**	**4,19,573**	**3,87,967**	
	Charged ...	*8,249*			
ADD—PRO-RATA SHARE—					
(*i*) ESTABLISHMENT CHARGES ...	Voted ...	2,09,457	2,51,065	...	
	Charged ...	*60,043*			
(*ii*) TOOLS AND PLANT	...Voted ...	12,394	14,763	...	
TOTAL—PRO-RATA SHARE	Voted ...	**2,21,851**	**2,65,828**	...	
	Charged ...	*60,043*			
GRAND TOTAL	Voted ...	**7,11,288**	**6,85,401**	**3,87,967**	
	Charged ...	*68,292*			
17.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	*Charged* ...	*10,16,767*	*10,16,700*	*10,42,830*	
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
A.—IRRIGATION WORKS—					
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—					
IN CHARGE OF IRRIGATION DEPARTMENT		7,880	9,900	14,000	
IN CHARGE OF CIVIL OFFICERS		44,200	50,000	50,700	
MISCELLANEOUS EXPENDITURE		500	...	...	
TOTAL A—IRRIGATION WORKS	—Voted ...	**52,580**	**59,900**	**64,700**	

IRRIGATION.

SUMMARY BY MINOR HEADS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	Voted...	1,48,354	1,30,977	1,16,659	
TOTAL—18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Voted ...	**2,00,934**	**1,90,877**	**1,81,359**	
ADD—PRO RATA SHARE—					
(i) ESTABLISHMENT CHARGES ...	Voted ...	71,298	1,26,903		
	Charged ...	*20,438*			
(ii) TOOLS AND PLANT	Voted ...	4,219	7,413		
	Charged ...				
TOTAL—PRO RATA SHARE	Voted ...	**75,517**	**1,34,316**		
	Charged ...	*20,438*			
GRAND TOTAL	Voted ...	**2,76,451**	**3,25,193**	**1,81,359**	
	Charged ...	*20,438*			
18. (1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND—					
CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS CHARGED TO REVENUE—					
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
A.—FINANCED FROM FAMINE RELIEF FUND ...		...			
B.—FINANCED FROM ORDINARY REVENUES		...	2,600	100	
TOTAL—19—CONSTRUCTION OF IRRIGATION WORKS ...		...	**2,600**	**100**	
TOTAL—EXPENDITURE IN INDIA	*Charged* ...				
CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—					
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
GRAND TOTAL	Voted ...	(a) **9,87,739**	**20,29,894**	**16,12,256**	
	Charged ...	*11,05,497*			

	Voted.	Charged.
(a) Total under Irrigation	9,87,739	11,05,497
Deduct amount relating to pro rata share	—2,97,368	—80,481
Amount shown in the demand	6,90,371	10,25,016

DEMAND No. 7.

MAJOR HEAD—22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. (a)

Charged ... ... Rs. 1,22,000

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT:—				
A—RUPEE DEBT—				
3. FLOATING LOANS—				
DISCOUNT ON TREASURY BILLS				
INTEREST ON OTHER FLOATING LOANS				
5. INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT.	...	10,11,381	10,11,381	
6. INTEREST ON INVESTMENTS (TREASURY BILLS AND CAPITAL GRANT.)				
TOTAL—A—INTEREST ON ORDINARY DEBT ...		**10,11,381**	**10,11,381**	
B—INTEREST ON UNFUNDED DEBTS—				
5. STATE PROVIDENT FUNDS—				
INTEREST ON GENERAL PROVIDENT FUND *Charged* ...	*1,22,000*	...	...	
INTEREST ON CONTRIBUTORY PROVIDENT FUND ...				
TOTAL—B—INTEREST ON UNFUNDED DEBTS *Charged*...	*1,22,000*	...	...	
C—INTEREST ON OTHER OBLIGATIONS—				
INTEREST ON ADVANCES FROM FAMINE RELIEF FUND				
FOR FINANCING PROVINCIAL LOAN ACCOUNT ...	...	...	11,928	
FOR FINANCING COMMUTATION OF PENSIONS ...	...	...	6,312	
MISCELLANEOUS				
TOTAL—C—INTEREST ON OTHER OBLIGATIONS ...	...	...	**18,240**	
D—TRANSFER TO OTHER ACCOUNTS—				
Deduct—				
(1) INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—				
(2) INTEREST ON IRRIGATION CAPITAL EXPENDITURE		—10,16,700	—10,42,830	
(3) INTEREST PORTION OF EQUATED PAYMENTS ON ACCOUNT OF COMMUTATION OF PENSIONS.				
TOTAL—D—TRANSFER TO OTHER ACCOUNTS ...		**-10,16,700**	**-10,42,830**	
GRAND TOTAL—INTEREST *Charged* ...	*1,22,000*	*—5,319*	*—13,209*	

A.—INTEREST ON ORDINARY DEBT—Rupee Debt.

Interest on loans taken from the Central Government—				
(a) For bridge over the Kolab river	...	100	100	
(b) On advances in respect of Irrigation capital expenditure up to 1920-21.	..	10,11,281	10,11,281	
TOTAL—INTEREST ON ORDINARY DEBT ...	...	**10,11,381**	**10,11,381**	

MAJOR HEAD—23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. } (a)

Charged ... ... Rs. }

OTHER APPROPRIATIONS (BRIDGE OVER THE KOLAB RIVER). } Voted ...	Nil ...	400	400	

(a) No demand need be moved as the estimate under " voted " is nil for 1937-38.

DEMAND No. 8.

MAJOR HEAD—25—GENERAL ADMINISTRATION.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 21,11,625

Charged ... ... Rs. 5,28,522—(a)

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR'S EXECUTIVE COUNCIL AND MINISTERS)—				
Salary of the Governor ... ... *Charged* ...	*66,000*	*60,500*	*60,500*	
Sumptuary allowance of the Governor ... ... *Charged* ...	*6,000*	*5,500*	*5,500*	
Contribution for passage ... ... *Charged* ...	*600*	*550*	...	
Staff and Household of Governor—				
A.—Private Secretary—				
Pay of Officers	...	12,850	15,300	
Pay of Establishment	...	10,326	10,916	
Contribution	...	4,902	600	
Allowances	...	4,634	4,424	
Contingencies	...	9,700	9,700	
Total—A—*Charged* ...	—	**42,412**	**40,940**	
B.—Military Secretary or Aide-de-Camp—				
Pay of Officers ... ... *Charged* ...	*9,572*	*7,100*	*6,960*	
Pay of Establishment ... ... *Charged* ...	*8,038*	...	...	
Allowances ... ... *Charged* ...	*8,497*	*6,041*	*3,940*	
Contingencies ... ... *Charged* ...	*6,100*	...	...	
Total—B—*Charged* ...	**32,207**	**13,141**	**10,900**	
C. Equipment Grants—				
Annual maintenance grant ... ... *Charged* ...	*2,930*	*850*		
Special grant for renewal of curtains... ... ... *Charged* ...	...	...		
Furniture (inauguration) grant ... ... *Charged* ...	...	...		
Furniture (capital) grant ... ... *Charged* ...	...	*7,000*	*3,000*	
Purchase of Motor Car (Customs duty) ... ... *Charged* ...	...	*2,520*		
Total—C ... ... *Charged* ...	**2,930**	**10,370**	**3,000**	
TOTAL—STAFF AND HOUSEHOLD OF THE GOVERNOR *Charged*	**35,137**	**65,923**	**54,840**	

(a).—The demand excludes salary, sumptuary allowance, passage, staff and House-hold, contract allowance and Tour expenses of H.E. the Governor.

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
Secretarial Staff of the Governor—					
Pay of Officers	... *Charged* ...	*14,700*	...	...	
Pay of Establishment	... *Charged* ...	*5,747*	...	...	
Allowances	... *Charged* ...	*2,250*	...	...	
Contingencies	... *Charged* ...	...	...	...	
Contributions	... *Charged* ...	*4,902*	...	...	
Total—Secretarial Staff of Governor	*Charged* ...	**27,599**	...		
Expenditure from Contract Allowances—					
Household charges	... *Charged* ...	*3,500*	*3,500*	*4,500*	
Motor Car charges	... *Charged* ...	*8,000*	*8,000*	*9,600*	
Total—Expenditure from Contract Allowances	*Charged* ...	**11,500**	**11,500**	**14,100**	
Tour Expenses—					
Special train and railway fare and freight ...	... *Charged* ...	*20,000*	*23,872*	*36,000*	
Miscellaneous tour charges	... *Charged* ...	*24,740*	*35,000*	*35,000*	
Total—Tour Expenses	*Charged* ...	**44,740**	**58,872**	**71,000**	
Ministers—					
Pay of Officers	... *Charged* ...	*34,400*	...	*77,000*	
Pay of Establishment	... Voted ...	5,082	...	4,356	
Allowances	... *Charged* ...	*6,600*	...	*5,300*	
Allowances	... Voted ...	1,650	...	...	
Contingencies	... Voted ...	3,000	...	1,500	
Reduction made at the time of authentication ...	... ...		...	—80,000	
TOTAL—MINISTERS	Voted ...	**9,732**	...	**8,156**	
	Charged ...	*41,000*			
B.—LEGISLATIVE BODIES—					
Provincial Legislative Assembly—					
Pay of Officers	... Voted ...	*4,500*	...	*11,850*	
Pay of Establishment	... Voted ...	10,130	685	8,834	
Allowances	... *Charged* ...	...	...		
Allowances	... Voted ...	54,500	4,500	10,000	
Contingencies	... Voted ...	7,180	150	9,640	
Total—Provincial Legislative Assembly	Voted ...	**76,310**	**5,335**	**38,074**	
	Charged ...			*2,250*	
Elections for Legislature—					
A—ELECTION CHARGES—					
Pay of Officers	... *Charged* ...				
Pay of Officers	... Voted ...				
Pay of Establishment	... Voted ...		19,860	19,860	
Allowances	... *Charged* ...				
Allowances	... Voted ...		5,620	5,620	
Contingencies	... Voted ...	1,000	48,586	48,586	
Total—A	Voted ...	**1,000**	**69,066**	**74,066**	

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
B—Commissions for trial of Election Petitions—				
Pay of Officers ... ... *Charged* ...	*960*		*320*	
Pay of Officers ... ... Voted ...	1,094		698	
Pay of Establishment ... ... Voted ...	192		64	
Allowances ... ... *Charged* ...	*120*		*40*	
Allowances ... ... Voted ...	2,714		1,288	
Contingencies ... ... Voted ...	120		40	
Total—B Voted ...	**4,120**		2,040	
Charged ...	*1,080*		*360*	
Total—Elections for Indian and Provincial Legislatures. Voted ...	**5,120**	**69,066**	**76,466**	
Charged ...	*1,080*			
C—Secretariat and Headquarters Establishments—				
Civil Secretariat—				
A—Translator's Department—				
Pay of Officers ... ... Voted ...	4,450	4,450	4,450	
Pay of Establishment ... ... Voted ...	2,388	2,340	2,340	
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...	200	200	200	
Total—A Voted ...	**7,038**	**6,990**	**6,990**	
B—Home, Finance and Revenue Departments—				
Pay of Officers ... ... *Charged* ...	*50,512*	*42,664*	*39,250*	
Pay of Officers ... ... Voted ...	12,670	9,778	9,955	
Pay of Establishment ... ... Voted ...	77,265	60,000	58,111	
Total—B Voted ...	**89,935**	**1,12,442**	**68,066**	
Charged ...	*50,512*		*39,250*	
C—Education, Health and Local Self-Government Departments—				
Pay of Officers ... ... *Charged* ...	*29,600*	33,400	*22,550*	
Pay of Officers ... ... Voted ...	9,080		7,150	
Pay of Establishment ... ... Voted ...	29,000	22,500	30,789	
Total—C Voted ...	**38,080**	**55,900**	**37,939**	
Charged ...	*29,600*		*22,550*	
D—Law and Commerce Departments—				
Pay of Officers ... ... *Charged* ...	*24,240*			
Pay of Officers ... ... Voted ...	9,600	30,527	21,450	
Pay of Establishment ... ... Voted ...	24,000	20,500	21,708	
Total—D Voted ...	**33,600**	**51,027**	**43,153**	
Charged ...	*24,240*			

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
E—Allowances—					
Allowances	*Charged* ...	*5,700*	21,200	*7,200*	
Allowances	... Voted ...	4,200		10,500	
Total—E	Voted ...	**4,200**	**21,200**	**10,500**	
	Charged ...	***5,700***		***7,200***	
F—Contingencies	... Voted ...	32,900	34,910	36,000	
G—Reforms Department (Temporary)—					
Pay of Officers	*Charged* ...	—	*19,650*	*20,350*	
Pay of Officers	... Voted ...				
Pay of Establishment	... Voted ...	3,045	7,500	9,636	
Allowances	*Charged* ...	—	*3,000*		
Allowances	... Voted ...	200			
Contingencies	... Voted ...	500	4,000		
Total—G	Voted ...	**3,745**	**34,150**	**9,636**	
	Charged ...	—		***20,350***	
H—Grants and Subsidies	... Voted ...	1,800	1,800	1,800	
I—Election to Local Boards and Municipalities ...	... Voted ...	900	3,000	3,000	
Amount payable by the local Government for charitable endowment works.	*Charged* ...	*677*	*600*		
	Voted ...	1,013	870		
J—*Deduct*—Charges recoverable from Governments, Departments, etc. ...		—900	—3,000	—3,000	
Total—Civil Secretariat	Voted ...	**2,11,811**	**3,19,389**	**2,13,584**	
	Charged ...	***1,10,729***		***89,350***	
Public Service Commission (Share Cost)	*Charged* ...	*25,000*			
Contribution to Bihar for share of High Commissioner's Education Department.	Voted ...	280			
Local Fund Audit Establishment—					
Share cost of Local Fund Audit Establishment ...	*Charged* ...	*28,923*	*25,271*	*30,889*	
Total—Local Fund Audit Establishment ...	*Charged* ...	*28,923*	*25,271*	*30,889*	

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
D—COMMISSIONERS—		Rs.	Rs.	Rs.	Rs.
Office of the Revenue Commissioner—					
A—Main Office—					
Pay of Officers	*Charged* ...	*39,600*	49,321	*39,300*	
Pay of Officers	... Voted ...	9,900		14,680	
Pay of Establishment	... Voted ...	52,811	50,445	58,627	
Allowances	*Charged* ...	*3,600*	9,690	*3,550*	
Allowances	... Voted ...	8,690		6,050	
Contingencies	... Voted ...	8,500	10,000	10.000	
Total—A	Voted ...	**74,401**	**1,19,456**	**89,307**	
	Charged ...	*43,200*		*42,850*	
B—Private Estates Department—					
Pay of Establishment	... Voted ...	1,096	1,044	1,060	
Allowances	... Voted ...				
Contingencies	... Voted ...				
	Total—B—Voted ...	**1,096**	**1,044**	**1,060**	
C—Partition Establishment—					
Pay of Establishment	... Voted ...	480	480	480	
Allowances	... Voted ...				
Contingencies	... Voted ...				
	Total—C—Voted ...	**480**	**480**	**480**	
TOTAL—D—COMMISSIONERS	Voted ...	**75,977**	**1,20,980**	**90,847**	
	Charged ...	*43,200*		*42,850*	
E—DISTRICT ADMINISTRATION—					
General Establishment—					
a. Pay of Officers	*Charged* ...	*1,87,811*	5,07,826	*1,97,975*	
b. Pay of Officers	... Voted ...	3,39,001		3,72,488	
c. Pay of Establishment	... Voted ...	2,09,061	2,12,779	2,11,805	
d. Allowances	*Charged* ...	*17,000*	81,000	*18,000*	
e. Allowances	... Voted ...	65,000		63,050	
f. Contingencies	... Voted ...	85,000	88,000	88,462	
g. Grants-in-aid	... Voted ...	2,500	2,500	2,500	
Total	Voted ...	**7,00,565**	**8,91,605**	**7,37,800**	
	Charged ...	*2,04,811*		*2,15,975*	

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
i.—Treasury Establishment—					
Pay of Establishment	Voted ...	61,000	59,000	63,013	
Allowances	Voted ...	1,500	1,500	1,493	
Contingencies	Voted ...	2,800	3,200	2,850	
Total—i—	Voted ...	**65,300**	**63,700**	**67,356**	
Total—General Establishment	Voted ...	**7,65,865**	**9,55,305**	**8,05,156**	
	Charged ...	*2,04,811*		*2,15,975*	
Subdivisional Establishments—					
Pay of Establishment	Voted ...	1,13,000	1,00,800	97,219	
Allowances	Voted ...	25,000	24,658	19,676	
Total—Subdivisional Establishment	Voted ...	**1,38,000**	**1,25,458**	**1,16,895**	
Other Establishments—					
A—Taluk Establishments—					
Pay of Establishment	Voted ...	1,84,500	1,82,000	1,87,400	
Allowances	Voted ...	36,800	36,800	36,800	
Contingencies	Voted ...	1,45,500	1,40,000	1,73,300	
Total—A—	Voted ...	**3,66,800**	**3,58,800**	**3,97,500**	
Ryotwari Village Service—					
Pay of Establishment	Voted ...	1,76,850	1,76,500	1,75,000	
Allowances	Voted ...	500	500	500	
Contingencies	Voted ...	1,820	1,250	1,300	
Total—B	Voted ...	**1,79,170**	**1,78,250**	**1,76,800**	
C—Proprietary Estates Village Service—					
Pay of Establishment	Voted ...	1,88,210	1,88,000	1,86,000	
Allowances	Voted ...	...	...		
Contingencies	Voted ...	690	1,430	1,600	
Total—C—	Voted ...	**1,88,900**	**1,89,430**	**1,87,600**	
D—Process-serving Establishment—					
Pay of Establishment	Voted ...	51,000	51,500	49,567	
Allowances	Voted ...	9,300	9,530	9,008	
Contingencies	Voted ...	3,400	3,400	3,050	
Total—D—	Voted ...	**63,700**	**64,430**	**61,625**	
E—Staging Bungalows—					
Pay of Establishment	Voted ...				
Allowances	Voted ...				
Contingencies	Voted ...	1,250	1,250	1,155	
Total—E—	Voted ...	**1,250**	**1,250**	**1,155**	

25—GENERAL ADMINISTRATION.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
F—Cemetery Establishment not attached to Churches ...	Voted ...	120	120	120	
G—Cattle Pounds—					
Pay of Establishment	Voted ...	3,567	3,400	3,300	
Allowances	Voted ...				
Contingencies	Voted ...	3,723	3,921	3,900	
Total—G	Voted ...	**7,290**	**7,321**	**7,200**	
H—Charges on account of Land Acquisition Establishment ...	Voted ...	2,300	2,300		
Deduct—Charges recoverable	...	—2,300	—2,300		
Total—Other Establishments	...	**8,07,230**	**7,99,601**	**8,32,000**	
G—Miscellaneous—					
Discretionary Grants by Heads of Provinces, etc.—					
At the disposal of—					
His Excellency the Governor	Voted ...	5,000	12,000	10,000	
The Hon'ble Ministers	Voted ...	6,000		8,000	
The Revenue Commissioner	Voted ...	2,000	15,000	15,000	
The District Officers	Voted ...	6,500	4,750	4,750	
The Subdivisional Officers	Voted ...	1,800			
Total—Discretionary Grants	Voted ...	**21,300**	**31,750**	**37,750**	
Contribution to the Government of Bihar on account of the cost of training selected candidates of the I. C. S.	*Charged* ...	*7,780*	*7,780*	*7,780*	
Contribution for Passage of I. C. S. ...	*Charged* ...	...	...	...	
Allowances to I. C. S. recruits and passage to India	*Charged* ...	...	...	...	
Total—G—Miscellaneous	Voted ...	**21,300**	**39,530**	**45,530**	
	Charged ...	*7,780*			
H—Charges in England—					
B—High Commissioner of India—					
Salaries and Expenses of the High Commissioner's Department.	*Charged* ...	*1,080*	*960*		
Other Charges	...				
Leave salaries and Deputation pay	Voted ...		3,360		
	Charged ...				
Sterling Overseas pay	Voted ...				
	Charged ...	*37,320*	*28,800*	*38,000*	
Stores for India	*Charged* ...	...	*1,440*	...	
Total—Charges in England	Voted ...		**34,560**	...	
	Charged ...	*38,400*		*38,000*	
Loss or gain by Exchange	...	...	...	...	...
TOTAL—25—GENERAL ADMINISTRATION	Voted ...	**21,11,625**	**26,97,340**	**28,51,962**	
	Charged ...	*6,92,499*			

25.—GENERAL ADMINISTRATION—Salary of the Governor.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Salary of the Governor.	1	1	*Salary of Governor*	*66,000*	*60,500*	*60,500*	
			Total—Salary of the Governor—*Charged*	*66,000*	*60,500*	*60,500*	

25—GENERAL ADMINISTRATION—Staff and Household of the Governor.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Private Secretary	1	1	Praivate Secretary		12,850	15,300	
			Total—Pay of Officers	...	**12,850**	**15,300**	
	4	4	Clerks			6,780	
Pay of Establishment	1	1	Sub-Assistant Surgeon			1,440	
			Special pay			240	
	12	12	Servants			2,256	
			Temporary Establishment				
			Leave salaries			200	
			Total—Pay of Establishment— ...	...	**10,326**	**10,916**	
Contribution			Contribution to the Government of Bihar for passage.		600	600	
			For leave salary		4,302		
			Total—Contribution, etc. ...	...	**4,902**	**600**	
Allowances			Travelling allowance			2,000	
			Other allowances			2,424	
			Grain compensation allowance				
			Total—Allowances ...	...	**4,634**	**4,424**	

25.—GENERAL ADMINISTRATION—Staff and Household of the Governor.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Private Secretary—*concld.* Contingencies			Customs duty on imported stores ...				
			Postage and telegrams			1,200	
			Dispensary contingencies			1,500	
			Miscellaneous contingencies			7,000	
			Total—Contingencies ...	...	**9,700**	9,700	
			Total—Private Secretary ...	...	**42,412**	40,040	
Military Secretary or Aide-de-Camp.	1	1	*European Aide-de-Camp*	*6,700*	*6,500*	*6,360*	
			Contribution for leave salary	*2,872*	*600*	*600*	
Pay of officers—(*Charged*).			**Total—Pay of Officers** *Charged* ...	*9,572*	*7,100*	*6,960*	
Pay of Establishment (*Charged*).		8	*Clerks 1(200), 1(65), 1(60)*	*4,224*			
			Special pay	*240*			
		1	*Sub-assistant Surgeon*	*1,560*			
		9	*Servants*	*1,764*			
			Leave salaries	*250*			
			Total—Pay of Establishment *Charged* ...	*8,038*			
Allowances (*Charged*).			*Travelling allowance of officers* ...	*800*		*800*	
			Travelling allowance of establishment ...	*1.400*		*400*	
			Daily allowance of the Indian A. D. C. ...	*3,650*		*2,740*	
			House allowance of the Indian A. D. C. ...	*667*			
			Other allowances	*1,380*			
			Contribution for passage	*600*			
			Total—Allowances *Charged* ...	*8,497*	*6,041*	*3,940*	
Contingencies (*Charged*).			*Customs duty on imported stores* ...				
			Postage and telegram charges	*1,000*			
			Dispensary contingencies	*600*			
			Miscellaneous contingencies	*4,500*			
			Total—Contingencies *Charged* ...	*6,100*			
			Total—Military Secretary or A. D. C.	*32,207*	*13,141*	*10,900*	

25.—GENERAL ADMINISTRATION—Staff and Household of the Governor.

Sub-heads.	Strength.		Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	1936-37.	1937-38.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Equipment Grants (*Charged*).			*Annual maintenance grant*	*2,930*	*850*		
			Special grant for renewal of curtains, etc ...				
			Furniture (inauguration) grant ...				
			Furniture (capital) grant		*7,000*	*3,000*	
			Purchase of motor cars (custom duty) ...		*2,520*		
			Total—Equipment Grants *Charged* ...	*2,930*	*10,370*	*3,000*	
			Total—Staff and Household of the Governor.	**35,137**	**65,923**	*54,840*	
			Secretarial Staff of the Governor.				
Pay of Officers (*Charged*).		1	*Secretary*	*14,700*			
			Special Pay				
			Total—Pay of Officers *Charged* ...	*14,700*			
Pay of Establishment (*Charged*).		2	*Clerks*	*1,815*			
		1	*Stenographer*	*3,000*			
		5	*Servants*...	*732*			
			Leave salaries	*200*			
			Total—Pay of Establishment *Charged* ...	*5,747*			
Allowances (*Charged*).			*Travelling allowance*	*1,400*			
			Other Allowances	*850*			
			Total—Allowances *Charged* ...	*2,250*			
Contingencies (*Charged*).			*Miscellaneous contingencies*				
Contributions (*Charged*).			*For leave salary*	*4,302*			
			For passage	*600*			
			For pensions				
			Total—Contributions *Charged* ...	*4,902*			
			Total—Secretarial Staff of the Governor, *Charged.*	*27,599*			

25.—GENERAL ADMINISTRATION—Ministers.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Officers (*Charged*).		8	*Ministers ... ...*	*34,400*		*77,000*	
			Total—Pay of Officers (*Charged*) ...	34,400	...	77,000	
Pay of Establishment (Voted).		8	Stenographers	3,300			
		12	Servants	1,782			
			Special pay				
			Leave salaries				
			Temporary Establishment				
			Total—Pay of Establishment—Voted...	5,082	...	4,356	
Allowances (*Charged*).			*Travelling allowance ... ...*	*6,600*		*5,300*	
			Other Allowances				
			Total Allowances (*Charged*) ...	6,600		5,300	
Allowances (Voted)			Travelling allowance	1,650			
			Grain compensation allowance				
			Other allowances				
			Total—Allowances—Voted ...	1,650			
Contingencies (Voted.)			Miscellaneous contingencies	3,000	...	1,000	
			Reduction made at the time of authentication	...	...	—80,000	
			Total—Ministers Voted ...	9,732	...	8,156	
			Total—Ministers *Charged* ...	*41,000*			

25.—GENERAL ADMINISTRATION—B—Legislative Bodies—Provincial Legislative Assembly.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Pay of Officer—(Voted).		1	*President ... ...*	*3,000*		*2,250*	
		1	*Deputy President ... ...*	*1,500*			
			Assistant Secretary	...		9,600	
			Total—Pay of Officers—(Voted) ...	4,500	...	11,850	
Pay of Establishment—(Voted).		7	Clerks	6,825		6,050	
		1	Reporters	800			
			Special pay	...			
			Servants	1,125		506	
			Temporary Establishment	830		78	
			Leave salary	550			
			Special pay to Reporters (allowance) ...	...		2,200	
			Total—Pay of Establishment—(Voted)...	10,130	685	8,834	

25.—GENERAL ADMINISTRATION—B—Legislative Bodies—Provincial Legislative Assembly.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (Voted).			Travelling allowance	50,600		10,000	
			Grain compensation allowances ...				
			Other allowances				
			Reporting allowances	3,900			
			Total—Allowances—Voted ...	**54,500**	**4,500**	**10,000**	
Contingencies (Voted).			Other contingencies				
			Miscellaneous contingencies	7,180		9,640	
			Total—Contingencies—Voted ...	**7,180**	**150**	**9,640**	
			TOTAL—PROVINCIAL LEGISLATIVE ASSEMBLY. Voted ...	**76,310**	**5,335**	**38,074**	
			Charged ...			*2,250*	

25.—GENERAL ADMINISTRATION—Elections for Legislatures.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Election charges			Establishment in the Collector's offices—				
Pay of Establishment (Voted).			Clerks			19,500	
			Servants			360	
			Total—Pay of Establishment—Voted ...		**19,860**	**19,860**	
Allowances (Voted)			Travelling allowance		5,620	5,500	
			Other allowances			120	
			Total—Allowances—Voted ...		**5,620**	**5,620**	
Contingencies (Voted).			Miscellaneous contingencies	1,000	43,586	48,586	
			Printing of rolls and ballot papers ...				
			Fencing polling-stations				
			Ballot boxes				
			Total—Contingencies—Voted ...	**1,000**	**43,586**	**48,586**	
			TOTAL—A—ELECTION CHARGES— Voted.	**1,000**	**69,066**	**74,056**	
B—Commissions for trial of Election Petitions. Pay of Officers (*Charged*).			*Election Commissioner* ...	*960*		*320*	
			Total—Pay of Officers (*Charged*) ...	**960**		**320**	
Pay of Officers (Voted).			Election Commissioner	1,094		698	
			Total—Pay of Officers—Voted ...	**1,094**		698	
Pay of Establishment (Voted).			Clerks	192		64	
			Servants				
			Total—Pay of Establishment—Voted...	**192**		**64**	

25.—GENERAL ADMINISTRATION—Elections for Indian and Provincial Legislatures.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*).			*Travelling allowance*	*120*		*40*	
			Total—Allowances (*Charged*) ...	**120**		**40**	
Allowances (Voted)			Travelling allowance				
			Other allowances	2,714		1,238	
			Total—Allowances—Voted ...	**2,714**		**1,238**	
Contingencies (Voted).			Miscellaneous contingencies	120		40	
			Total—Contingencies—Voted ...	**120**		**40**	
			Total—B—Commissioners for Trial of Election Petitions. voted ...	**4,120**		**2,040**	
			Charged ...	*1,080*		*360*	
			TOTAL—ELECTION FOR LEGISLATURES. Voted ...	**5,120**	**69,056**	**76,465**	
			Charged ...	*1,080*			

25.—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Translator's Department. Pay of Officers (Voted).	1	1	Oriya Translator	4,200		4,200	
			Leave salaries	250		250	
			Total—Pay of Officers—Voted ...	**4,450**	**4,450**	**4,450**	
Pay of Establishment (Voted).	1	1	Assistant Translator	1,328		1,280	
	1	1	Clerk	720		720	
	2	2	Servants	240		240	
			Personal Pay				
			Leave salaries	100		100	
			Temporary Establishment				
			Total—Pay of Establishment—(Voted) ...	**2,388**	**2,340**	**2,340**	
Allowances (Voted)			Travelling allowance				
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	...			
Contingencies (Voted).			Purchase of books and publications ...	30		30	
			Miscellaneous contingencies	170		170	
			Total—Contingencies—Voted ...	**200**	**200**	**200**	
			TOTAL—TRANSLATOR'S DEPARTMENT—Voted.	**7,038**	**6,990**	**6,990**	

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Home, Finance and Revenue Departments.	1	1	*Chief Secretary*	*26,612*		*24,750*	
	1	1	*Under-Secretary*	*8,600*		*7,350*	
Pay of Officers (*Charged*).			*Special pay*	*7,200*		*7,150*	
			Special Officers	*8,100*			
			Total—Pay of Officers (*Charged*) ...	**50,512**	**42,664**	**39,250**	
Pay of Officers (Voted).	1	1	Assistant Secretary	8,020		4,950	
	1	1	Registrar	4,650		4,675	
			Special pay			330	
			Special Officer				
			Total—Pay of Officers—Voted ...	**12,670**	**9,778**	**9,955**	
Pay of Establishment (Voted).			*a.* General Office Establishment—				
	87	18	Home Department				
		11	Finance Department	48,032			
		7	Revenue Department				
			Clerks			40,975	
			Shorthand pay	2,244		924	
		2	Record suppliers	480			
	19	21	Servants	3,264		2,888	
			Temporary Establishment ...	6,960		550	
			Leave salaries	900		900	
			b. Record Room Establishment—				
		3	Clerks	3,012		3,982	
		2	Record suppliers	480			
		3	Servants	504			
			Leave salaries				
			c. Common Issue Section—				
		13	Typists	6,960		7,942	
			Special pay	2,280			
		4	Servants	684			
			Leave salaries	200			
			Contribution to Madras—				
			For leave salaries	1,265			
			For pensionary charges				
			Total—Pay of Establishment—Voted ...	**77,265**	**60,000**	**58,111**	
			TOTAL—HOME, FINANCE AND REVENUE DEPARTMENTS. Voted ...	**89,935**	**1,12,442**	**68,066**	
			Charged...	*50,512*		*39,250*	

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Education, Health and Local Self-Government Departments. Pay of Officers (*Charged.*)	1	1	*Secretary*	*26,600*		*19,800*	
			Special pay	*3,000*		*2,750*	
			Total—Pay of Officers (*Charged*) ...	**29,600**	**(a)**	**22,550**	
Pay of Officers (Voted).	1	1	Assistant Secretary	7,880		6,050	
			Special pay	1,200		1,100	
			Total—Pay of Officers—Voted ...	**9,080**	**33,400**	**7,150**	
Pay of Establishment (Voted).	24	16	Clerks	28,137		28,490	
		1	Record Suppliers	240			
			Shorthand pay	1,245		462	
			Leave salaries	250			
	12	12	Servants	1,848		1,837	
			Temporary Establishment	2,280			
			Contribution to Madras — For leave salaries				
			Total—Pay of Establishment—Voted ...	**29,000**	**22,500**	**30,789**	
			TOTAL—EDUCATION, HEALTH AND LOCAL SELF-GOVERNMENT DEPARTMENTS. Voted ...	**38,080**	**55,900**	**37,939**	
			TOTAL—EDUCATION, HEALTH AND LOCAL SELF-GOVERNMENT DEPARTMENTS. *Charged*	*29,600*		*22,550*	
Law and Commerce Departments. Pay of Officers (*Charged*)	1	1	*Secretary*	*21,240*		*[illegible]*	
	1	1	*Special pay*	*4,200*		*2,750*	
			Total—Pay of Officers—*Charged* ...	**24,240**	**30,527**	**21,450**	
Pay of officers (Voted).	1	1	Assistant Secretary	8,400			
			Special pay	1,200			
			Total—Pay of officers—Voted ...	**9,600**			
Pay of Establishment (Voted).	18	12	Clerks	20,460		20,295	
			Shorthand pay	1,200			
		1	Record Suppliers	240			
	9	12	Servants	1,850		1,408	
			Temporary Establishment	...			
			Leave salary	250			
			Contribution to Madras.— For leave salaries				
			Total—Pay of Establishment—Voted ...	**24,000**	**20,500**	**21,703**	
			TOTAL—LAW AND COMMERCE DEPARTMENTS. Voted ...	**33,600**	**51,027**	**43,153**	
			TOTAL—LAW AND COMMERCE DEPARTMENTS. *Charged*	*24,240*			

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*).			*Travelling allowance*	*4,500*		*6,000*	
			Contribution for passage	*1,200*		*1,200*	
			Other allowances				
			Total—Allowances (*Charged*) ...	**5,700**		**7,200**	
Allowances (Voted).			Travelling allowance	4,000	21,200	9,500	
			Grain compensation allowance ...				
			Other allowances	200		1,000	
			Total—Allowances—Voted ...	**4,200**	**21,200**	**10,500**	
Contingencies (Voted).			Purchase of furniture	800		2,000	
			Repairs to furniture	200			
			Purchase of books, maps, periodicals and newspapers.	2,500		3,000	
			Purchase of typewriters	800		5,500	
			Rents, rates and taxes	4,600		1,000	
			Electric current charges of the Secretariat buildings.	4,000		3,000	
			Telephone charges	3,500		4,500	
			Miscellaneous contingencies	15,000		17,000	
			Purchase of motor cycles	1,500			
			Total—Contingencies—Voted ...	**32,900**	**34,910**	**36,000**	
Reforms Department (temporary). Pay of Officers (*Charged*).	1		*Deputy Secretary*			*18,700*	
			Special pay			*1,650*	
			Total—Pay of Officers *Charged* ...	...	**19,650**	**20,350**	
Pay of Officers (Voted).			Deputy Secretary				
			Special pay				
			Total—Pay of Officers—Voted ...	...			

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment (Voted).	9	2	Clerks	2,689		8,580	
			Shorthand pay	100			
			Leave salaries				
	7	2	Servants	256	1,056		
			Temporary Establishment				
			Total—Pay of Establishment—Voted ...	**3,045**	**7,500**	9,636	
Allowances (*Charged*).			*Travelling allowance*				
			Other allowances				
			Total—Allowances (*Charged*) ...	...	**3,000**		
Allowances(Voted)			Travelling allowance				
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**200**	**(a)**		
Contingencies (Voted).			Miscellaneous contingencies	500	4,000		
			TOTAL—REFORMS DEPARTMENT. { Voted ...	**3,745**	**34,150**	9,636	
			{ *Charged* ...	...		*20,350*	

25—GENERAL ADMINISTRATION—Commissioners—Office of Revenue Commissioner.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
A.—Main office. Pay of Officers (*Charged*).	1	1	*Revenue Commissioner*	*36,000*		*36,000*	
			Special pay	*3,600*		*3,300*	
			Total—Pay of Officers (*Charged*) ...	**39,600**	**(b)**	39,300	
Pay of Officers. (Voted).	1	1	Personal Assistant	8,400		5,280	
			Special pay	1,500			
			Superintendent				
			Inspecting officer for Excise and Registration offices.	...	...	9,350	
			Total—Pay of Officers—Voted ...	**9,900**	**49,321**	14,630	
Common Establishments (Voted).			Land Revenue Branch—				
	27	23	Clerks	31,091	...	29,675	
			Land Records and Surveys Branch—				
	2	2	Clerks	1,500		935	

(*a*) Included under allowances (*Charged*). (*b*) Included under pay of officers (Voted).

25—GENERAL ADMINISTRATION—Office of Revenue Commissioner

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Common Establishments (Voted)-(*contd*).							
			Excise Branch—				
	5	5	Clerks	5,340		5,775	
			Registration Branch—				
	4	4	Clerks	3,876		3,855	
			Agriculture Branch—				
			Clerks	...		6,215	
			Veterinary Branch—				
			Clerk	...		715	
			Industries Branch—				
			Clerks	...		4,961	
			Common Establishment—				
		4	Clerks	2,760		2,420	
	2	2	Typists	960			
	1	1	Stenographer	1,208		462	
			Diary Clerk	...		495	
			Despatcher	...		495	
	1	1	Record Suppliers	180		440	
	22	20	Servants, Daftaries, etc.	3,096		1,408	
			Leave salaries	2,300		550	
			Total—Common Establishments ...	52,311		57,901	
			Office of the Inspecting Officer of Excise and Registration offices—				
			Clerks	...		440	
			Leave salaries	...		...	
			Peons	...		286	
			Total—Establishment—Voted ...	**52,311**	**50,445**	**58,627**	

25—GENERAL ADMINISTRATION—Office of Revenue Commissioner.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances ... (*Charged.*)			*Travelling allowances ... ...*	*3,600*			
			Total—Travelling allowance—*Charged*	**3,600**	**(a)**	**3,550**	
Allowances ... (Voted.)			Travelling allowance	3,600			
			Other allowances	90			
			Total—Allowances—Voted ...	**3,690**	**9,690**	**6,050**	
Contingencies ... (Voted.)			Miscellaneous contingencies ...	8,500	10,000	10,000	
			Tatal—Contingencies—Voted ...	**8,500**	**10,000**	**10,000**	
			TOTAL—OFFICE OF THE REVENUE COMMISSIONER. Voted ...	**74,401**	**1,19,456**	**89,307**	
			Charged ...	*43,200*		*42,850*	
B—Private Estates Department.	1	1	Clerks	900		900	
Pay of Establishment (Voted.)	1	1	Servants	144		120	
			Leave salaries	52		40	
			Total—Pay of Establishment—Voted ...	**1,096**	**1,044**	**1,060**	
			Total—Private Estates Department—Voted	**1,096**	**1,044**	**1,060**	
C—Partition Establishment.	1	1	Clerk	480	480	480	
Pay of Establishment (Voted.)			**Total—Pay of Establishment—Voted ...**	**480**	**480**	**480**	
			Total—Partition Establishment—Voted ...	**480**	**480**	**480**	
			TOTAL—COMMISSIONERS. Voted	**75,977**	**1,20,980**	**90,847**	
			Charged	*43,200*		*42,850*	

(a) Included under allowances (voted).

25—GENERAL ADMINISTRATION—E—District Administration—General Establishment.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
General Establishment. Pay of Officers (*Charged.*)	5	5	*Collectors and Magistrates*	*1,04,000*		*98,000*	
	5	5	*Sub-Collectors, Assistant and Joint Magistrates and Collectors.*	*39,400*		*52,000*	
			Contribution to other Governments for leave salaries.	*47,411*		*47,975*	
			Deduct—Probable savings ...	—3,000			
			Total—Pay of Officers—*Charged* ...	**1,87,811**	(*a*)	**1,97,975**	
Pay of Officers ... (Voted.)	1	1	Collectors and Magistrates	21,700		20,600	
		65	Deputy and Sub-Deputy Magistrates ...	3,17,900		3,56,883	
			Special Pay	1,080			
			Deduct—Probable savings	—5,000		—5,000	
			Contribution for officers reverting to Madras—				
			For leave salaries	3,324			
			For pensionary charges... ...				
			Total—Pay of Officers Voted ...	**3,39,004**	**5,07,326**	**3,72,483**	
Pay of Establishment—(Voted.)	160	190	Clerks	1,52,463			
		2	Typists	1,440			
	2		Translators				
			Special pay	2,412			
		106	Dafadars ... ... / Servants	14,544			
			Shorthand pay	2,424			
			Leave salaries	6,272			
			Apprentices	8,006			
		8	Motor launch establishment	3,119			
			Boat establishment				
	2		Elephant establishment				
			Temporary comparing clerks	1,440			
			Record Room establishment				
			Temporary Record Room establishment ...	48			
			Other temporary establishment ...	11,262			
			Survey Training of Revenue Subordinates	303			
			Deduct—Probable savings ...	— 730			
			Contribution for officers reverting to Madras—				
			For leave salaries	6,061			
			For pensionary charges... ...				
			Total—Pay of Establishment Voted ...	**2,09,061**	**2,12,779**	**2,11,305**	
Allowances (*Charged*)			*Travelling allowance*	*17,000*		*16,800*	
			Other allowances				
			Contribution for passage			*1,200*	
			Total—Allowances—*Charged* ...	**17,000**	(*b*)	**18,000**	

(*a*) Included in Pay of officers (voted).

(*b*) Included in Allowances (voted).

25—GENERAL ADMINISTRATION—General Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (Voted.) ...			Travelling allowance	43,950		41,350	
			Grain compensation allowance	...			
			Other allowances	1,800		20,480	
			Rewards to Sarbarakars	250		500	
			Remuneration to copyists	19,000		720	
			Total—Allowances—Voted ...	**65,000**	**81,000**	**63,050**	
Contingencies ... (Voted.)			Maintenance of furniture	3,300		2,125	
			Miscellaneous contingencies	63,317		28,812	
			Other contingencies			37,175	
			Rents, rates and taxes	4,346		600	
			Service postage and telegram charges ...	8,500		9,500	
			Tour charges	1,170		1,100	
			Office expenses	580		600	
			Purchase of tents				
			Purchase of typewriters	620			
			Purchase and repair of furniture and cycles.	35		100	
			Purchase of boats				
			Feed and upkeep of elephants	325		750	
			Maintenance of staff boats and motor lorries; purchase and repair of tents; dyes for stamping of M.L. Guns, and other petty supplies.	300			
			Diet and road money to prosecutors and witnesses.			5,800	
			Law charges	1,807		700	
			Other charges				
			Value of mathematical instruments ...	150			
			Petty construction and repairs. ...	600		1,200	
			Total—Contingencies—Voted ...	**85,000**	**88,000**	**88,462**	
			Grants in aid Reformation among Pans in Angul Voted.	2,500	2,500	2,500	

25—GENERAL ADMINISTRATION—General Establishment.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
Treasury Establishment.		65	Clerks	49,129			
Pay of Establishment (Voted)	1	19	Potdars	5,628			
	1	21	Servants	3,456			
			Leave salaries	3,112			
			Temporary establishment	48			
			Special pay	2,418			
			Temporary establishment at kist-time ...	332			
			Deduct—(1) Recovery for additional Potdar at Samtalpur.				
			(2) Amount payable by Central Government in connection with issue of saltpetre licence.				
			Deduct—Probable savings	—3,123			
			Total—Pay of Establishment *—Voted ...	**61,000**	**59,000**	**63,013**	
Allowances (Voted.)	...		Travelling allowances	1,500		1,205	
			Grain compensation allowance ...				
			Other allowances			288	
			Total—Allowances—Voted ...	**1,500**	**1,500**	**1,493**	
Contingencies ... (Voted.)			Maintenance of furniture	100		100	
			Other contingencies	2,700		2,750	
			Total—Contingencies—Voted ...	**2,800**	**3,200**	**2,850**	
			Total—Treasury Establishment ...	**65,300**	**63,700**	**67,356**	
			TOTAL—GENERAL ESTABLISHMENT Voted ...	**7,65,865**	**9,55,305**	**8,05,156**	
			Charged ...	*2,04,811*		*2,15,975*	

* The primary units of appropriation; Pay of Establishment and Allowances on this page are also sub-heads.

The primary units of appropriation, Contingencies—Contingencies—on this page are also sub-heads.

25—GENERAL ADMINISTRATION—Subdivisional Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Subdivisional Establishment.		111	Clerks	85,100			
Pay of Establishment (Voted.)		4	Typists	2,288			
			Potdars				
		78	Servants	11,412			
			Special pay	2,780			
			Shorthand pay				
		18	Elephant establishment	2,784			
			Leave salaries	8,696			
			Survey training of Revenue Subordinates ...	300			
			Temporary Establishment	8,030			
	1		Apprentices	2,360			
			Deduct—Probable savings	—5,750			
			Total—Pay of Establishment—* Voted ...	**1,13,000**	**1,00,800**	**97,219**	
Allowances (Voted.)			Travelling allowance	21,010		16,826	
			Grain compensation allowance ...				
			Other allowances	1,690		50	
			Remuneration to Copyists and Examiners...	2,300		2,800	
			Total—Allowances—Voted ...	**25,000**	**24,658**	**19,676**	
			TOTAL—SUBDIVISIONAL ESTABLISHMENT.—Voted.	**1,38,000**	**1,25,458**	**1,16,895**	

25—GENERAL ADMINISTRATION—Other Establishments.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—Taluk Establishment.	19	17	Tahsildars and Deputy Tahsildars ...	46,500			
Pay of Establishment (Voted.)	2	2	Taluk Sheristadars	2,400			
	2	2	Taluk Head Accountants	2,220			
	144	127	Clerks and Accountants (including 34 clerks working as Revenue Inspectors and 4 typists).	82,878			
		18	Potdars	7,008			
	154	155	Servants	27,924			
			Special pay	12,840			
			Leave salaries	7,742			
			Survey training of Revenue subordinates ...	1,020			
			Temporary Establishment	340			
			Deduct—Probable savings	—5,872			
			Total—Pay of Establishment—Voted ...	**1,84,500**	**1,82,000**	**1,87,400**	
Allowances (Voted.)			Travelling allowance	32,600		32,800	
			Remuneration to Copyists and Examiners ...	4,200		4,000	
			Total—Allowances—Voted ...	**36,800**	**36,800**	**36,800**	
Contingencies (Voted)			Pettey construction and Repairs ...	1,25,200		1,50,000	
			Rates and taxes	1,000		1,200	
			Service postage and telegrams	9,300		8,500	
			Tour charges	2,600		2,200	
			Other contingencies (purchase and repair of furniture; Cleaning charges; Other charges.)	5,450		5,700	
			Survey instruments supplied to Karnams ...	500		600	
			Cost of Land Survey and Land Acquisition	50		100	
			Diet and road money to prosecutors and witnesses.	6,400		4,900	
			Deduct—Probable savings	—5,000			
			Total—Contingencies—Voted ...	**1,45,500**	**1,40,000**	**1,73,300**	
			Total—A—Taluk Establishment—Voted.	**3,66,800**	**3,58,800**	**3,97,500**	

25—GENERAL ADMINITRATION—Other Establishments.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935 36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
B—Rayatwari Village Service.	304	307	Village Accountants and Assistant Karnams	51,084			
Pay of Establishment (Voted.)	292	295	Headmen	45,648			
	1	1	Monegar	144			
	395	400	Talayaris	35,736			
	492	495	Vettis	44,238			
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**1,76,850**	**1,76,500**	**1,75,000**	
Allowances (Voted)			Travelling allowance; Jamabandi allowances.	500	500	500	
			Total—Allowances—Voted ...	**500**	**500**	**500**	
Contingencies (Voted.)			Rates and taxes			100	
			Petty construction and repairs ...	1,730		1,100	
			Other contingencies	90		100	
			Total—Contingencies—Voted ...	**1,820**	**1,250**	**1,300**	
			Total—B—Rayatwari Village Service-Voted	**1,79,170**	**1,78,250**	**1,76,800**	
C—Proprietary Estates Village Service.	631	634	Village Accountants and Assistant Karnams	62,226			
Pay of Establishment (Voted.)	714	715	Headmen	62,316			
	852	850	Talayaris	60,717			
	48	48	Vettis	3,438			
			Deduct—Probable savings	—487			
			Total—Pay of Establishment—Voted ...	**1,88,210**	**1,88,000**	**1,86 000**	
Allowances (Voted)			Allowances ... ... Voted ...	...	...	...	
Contingencies (Voted.)			Rates and taxes	10		100	
			Petty construction and repairs ...	570			
			Other contingencies	110		1,500	
			Total—Contingencies—Voted ...	**690**	**1,430**	**1,600**	
			Total—C—Proprietary Estates Village Service—Voted.	**1,88,900**	**1,89,430**	**1,87,600**	

25—GENERAL ADMINISTRATION—Other Establishments.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
D—Process-serving Establishment.		19	Nazirs, Naib-nazirs, etc.	15,175		27,045	
		167	Process-serving peons	22,104		22,585	
Pay of Establishment (Voted.)			Extra process-serving peons	13,646		1,859	
			Leave salaries	505		663	
			Deduct—Probable savings	—430		—2,585	
			Total—Pay of Establishment—Voted ...	**51,000**	**51,500**	**49,567**	
Allowances (Voted)			Travelling allowance	1,000		880	
			Grain compensation allowance ...				
			Other allowances	8,300		8,178	
			Total—Allowances—Voted ...	**9,300**	**9,530**	**9,058**	
Contingencies (Voted.)			Process-serving charges				
			Other contingencies	3,400		3,050	
			Total—Contingencies—Voted ...	**3,400**	**3,400**	**3,050**	
			Total—D—Process-serving Establishment.—Voted.	**63,700**	**64,430**	**61,625**	
E—Staging Bungalows.			Maintenance of furniture ...	150		150	
Contingencies (Voted.)			Other contingencies	305		} 1,005	
			Miscellaneous contingencies	795			
			Total—Contingencies—Voted ...	**1,250**	**1,250**	**1,155**	
			Total—E—Staging Bungalows—Voted ...	**1,250**	**1,250**	**1,155**	
F—Cemetery Establishment not attached to Churches (Voted.)			Servants	120	120	120	
			Total—Cemetery Establishment, etc. Voted.	**120**	**120**	**120**	
G—Cattle-pounds			Commission to Pound-Keepers, Watchers and Sweepers.	3,567	3,400	3,300	
Pay and Allowances of Establishments (Voted.)			**Total—Pay and Allowances of Establishment**—Voted.	**3,567**	**3,400**	**3,300**	
Contingencies (Voted.)			Rates and taxes	9		100	
			Petty construction and repairs and other contingencies.	2,790		2,700	
			Feeding and other charges	924		1,100	
			Total—Contingencies—Voted ...	**3,723**	**3,921**	**3,900**	
			Total—G—Cattle-pounds—Voted ...	**7,290**	**7,321**	**7,200**	

DEMAND No. 9.

MAJOR HEAD—27—ADMINISTRATION OF JUSTICE.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 5,14,072

Charged ... ... Rs. 2,33,452

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
HIGH COURT AND CHIEF COURTS.	Rs.	Rs.	Rs.	Rs.
Contribution payable to the Government of Bihar for the High Court—*Charged*	*1,95,000*	*1,05,000*	*1,50,000*	
Total—*Charged* ...	*1,95,000*	*1,05,000*	*1,50,000*	
LAW OFFICERS.				
A—Legal Remembrancer and High Court Pleaders—				
Pay of Officers ... ... *Charged* ...	*5,500*			
Pay of Officers ... ...Voted ...	2,200			
Pay of Establishment ... ...Voted ...	770			
Allowances ... ... *Charged* ...	*450*			
Allowances ... ...Voted ...	1,500	1,300	1,300	
Contingencies ... ...Voted ...	3,115	4,115	7,115	
Contribution payable to the Government of Bihar for services of Law Officer. Voted		5,000	5,000	
Total—A { Voted ...	**7,585**	**10,415**	**13,415**	
{ *Charged* ...	*5,950*			
B—Mufassal Establishment—				
Pay of Establishment ... ... Voted ...	6,084	6,013	6,084	
Allowances ... ... Voted ...	15,000	16,353	10,328	
Contingencies ... ... Voted ...	30	530	810	
Total—B—Voted ...	**21,114**	**22,926**	**17,222**	
C—Law Reporter—				
Contribution payable to the Government of Bihar for Law Reporter—Voted			850	
Total—C—Voted ...			**850**	
TOTAL—LAW OFFICERS { Voted ...	**28,699**	**33,341**	**31,487**	
{ *Charged* ...	*5,950*			
CIVIL AND SESSIONS COURTS.				
Pay of Officers ... ... *Charged* ...	*26,302*	} 1,88,287	*39,500*	
Pay of Officers ... ...Voted ...	1,72,688		1,86,782	
Pay of Establishment ... ...Voted ...	1,23,873	1,30,319	1,19,432	
Copyists' Establishments—				
Pay of Establishment ... ...Voted ...	4,236	6,000	6,300	
Extra remuneration for additional copyists' work (South Orissa) Voted	700	700	700	
Allowances ... ... *Charged* ...	*1,400*	} 28,000	*2,300*	
Allowances ... ...Voted ...	21,920		20,420	
Contingencies ... ...Voted ...	21,850	22,541	20,382	

27—ADMINISTRATION OF JUSTICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Process-serving Establishment—				
Pay of Establishment ... ... Voted ...	72,480	70,580	68,883	
Allowances ... ... Voted ...	275	275	275	
Contingencies ... ... Voted ...	50	50	100	
Total ...	**72,805**	**70,905**	**69,258**	
TOTAL—CIVIL AND SESSIONS COURTS { Voted ...	**4,18,072**	**4,46,752**	**3,73,224**	
{ *Charged* ...	*27,702*		*41,800*	
CRIMINAL COURTS.				
A—General Establishment—				
Establishment ... ... Voted ...	31,260	30,957	29,426	
Allowances ... ... Voted ...	2,150	2,150	2,180	
Contingencies ... ... Voted ...	27,287	27,800	27,833	
Compensation ... ... Voted ...	5,300	5,300	5,300	
Total—A—Voted ...	**65,997**	**66,207**	**64,739**	
B—Revision of Chaukidari Panchayats ... ... Voted ...	104	90		
TOTAL—CRIMINAL COURTS—Voted ...	**66,101**	**66,297**	**64,739**	
Pleadership and Mukhtearship Examination charges				
Contribution payable to the Government of Bihar towards the expenses of the Committee of Legal Education.			560	
Charges in England—				
Secretary of State—				
Law Charges ... ... Voted ...	1,200	400		
High Commissioner—				
Sterling Overseas pay ... ... *Charged* ...	*4,800*	*1,000*	*4,800*	
Total—Charges in England } Voted ...	1,200	**1,400**	**4,800**	
} *Charged* ...	*4,800*			
TOTAL—27—ADMINISTRATION OF JUSTICE } Voted ...	**5,14,072**	**6,52,790**	**6,66,610**	
} *Charged* ...	*2,33,452*			

27—ADMINISTRATION OF JUSTICE—Law Officers.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
High Court ...			*Contribution payable to the Government of Bihar for the High Court* Charged.	*1,95,000*	*1,05,000*	*1,50,000*	
Law Officers—							
A—Legal Remembrancer and High Court Pleaders.			**Total—High Court**—*Charged*...	**1,95,000**	**1,05,000**	**1,50,000**	
Pay of Officers (*Charged*).		1	*Advocate-General* ... Charged...	*5,500*			
			Total ...	**5,500**			
Pay of Officers ... (Voted.)			Government Advocates	2,200			
Pay of Establishment (Voted.)		1	Clerk	770			
			Special pay				
			Shorthand pay				
		2	Servants				
			Temporary Establishment				
			Leave salaries				
			Total—Voted ...	**770**			
Allowances (*Charged.*)			*Allowances*	*450*			
			Total—*Charged* ...	**450**			
Allowances (Voted)			Other allowances	1,500	1,300	1,300	
			Total—Voted ...	**1,500**	**1,300**	**1,300**	
Contingencies (Voted.)			Law charges (printing cost, etc., in Government cases).	100		100	
			Office expenses of Wards Estate ...	15		15	
			Other contingencies	3,000		7,000	
			Total—Voted ...	**3,115**	**4,115**	**7,115**	
Contribution (Voted.)			Contribution payable to the Government of Bihar for services of Law Officers Voted.		**5,000**	**5,000**	
			Total—A { Voted ...	**7,585**	**10,415**	**13,415**	
			Total—A { *Charged* ...	*5,950*			
B—Mufassal Establishment.	6	6	Government Pleaders and Public Prosecutors	4,800		4,800	
Pay of Establishment (Voted.)	4	4	Establishment allowances to Government Pleaders.	1,284		1,284	
			Total—Pay of Establishment—Voted ...	**6,084**	**6,043**	**6,084**	
Allowances (Voted.)			Travelling allowance and Honoraria ...	1,093		150	
			Fees to pleaders in criminal cases ...	12,875			
			Do. in civil suits	815			
			Do. in pauper suits	217		10,178	
			Total—Allowances—Voted ...	**15,000**	**16,353**	**10,328**	
Contingencies (Voted.)			Miscellaneous contingecies	30	530	810	
			Total—B—Mufassal Establishment—Voted	**21,114**	**22,926**	**17,222**	

27—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Rs.	Rs.	Rs.
Civil and Sessions Courts. Pay of Officers—(*Charged.*)	1	1	*District and Sessions Judges*	*22,000*		*39,500*	
			Contribution for leave salaries	*4,302*			
			Total—Pay of Officers—*Charged* ...	**26,302**	(*a*)	**39,500**	
Pay of Officers (Voted.)		1	District and Sessions Judges	24,192			
			Special pay			53,356	
	5	5	Sub-Judges	47,880			
	15	16	Munsifs	97,450		83,376	
			Contribution on account of leave salaries of joint cadre officers.	3,166			
			Deduct—Probable savings ...				
			Total—Pay of Officers—Voted ...	**1,72,688**	**1,88,287**	**1,36,732**	
Pay of Establishment (Voted.)			Establishment of District Judges—				
	20	33	Clerks	27,546		53,222	
			Shorthand pay	720		720	
	14	24	Servants	3,736		1,716	
			Leave salaries				
			Temporary Establishment				
		15	Apprentices	3,600		1,725	
			Deduct—Probable savings			—700	
			Total—Voted ...	**35,602**		**56,683**	
			Establishment of Subordinate Judges—				
			Clerks	18,924		10,405	
	13	27	Shorthand pay	1,560		690	
	10	18	Servants	2,520		1,224	
			Temporary Establishment	1,290		1,452	
			Apprentices				
			Leave salaries			300	
			Deduct—Probable savings			—200	
			Total—Voted ...	**24,294**		**13,871**	
			Establishment of Munsifs—				
	68	84	Clerks	57,840		45,742	
	34	40	Servants	5,216		4,080	
			Leave salaries			300	
			Temporary Establishment	1,171		816	
			Apprentices			240	
			Contribution to Madras for leave salaries ...	2,750			
			Deduct—Probable savings	—3,000		—2,300	
			Total—Voted ...	**63,977**		**48,878**	
			Total—Pay of Establishment—Voted ...	**1,23,873**	**1,30,319**	**1,19,432**	

(*a*) Included in pay of officers (voted).

27—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil and Sessions Courts—*contd.*				Rs.	Rs.	Rs.	Rs.
Copyists' Establishment.	1	1	Superintendent 1 (60—80)				
Pay of Establishments. (Voted.)	3	3	Examiners 3 (35—40)	1,500			
	2	2	Readers 1 (25—30); 1 (23—28) ...	660		6,300	
	13	8	Copyists 10 (20); 3 (19)	1,896			
			Leave salaries				
	1	1	Servants	180			
			Total—Voted ...	**4,236**	**6,000**	**6,300**	
			Extra remuneration for additional copyists' work, Voted	**700**	**700**	**700**	
Allowances—(*Charged.*)			*Travelling allowance*	*800*		*2,300*	
			Contribution for passages of District Judges	*600*			
			Total—Allowances—*Charged* ...	**1,400**	(*a*)	**2,300**	
Allowances (Voted)			Travelling allowance	7,520		5,720	
			Other allowances	200			
			Remuneration to copyists	12,200		12,200	
			Grain compensation allowance				
			Allowance to jurors and assessors ...	2,700		3,200	
			Deduct—Probable savings	—700		-700	
			Total—Allowances—Voted ...	**21,920**	**28,000**	**20,420**	
Contingencies (Voted.)			Petty cotnstrucion and repairs	821		100	
			Maintenance of furniture	2,060		1,200	
			Rents, rate and taxes	4,556		4,824	
			Purchase of typewriters	800		400	
			Purchase of cycles	120		638	
			Service postage and telegrams	1,450		800	
			Miscellaneous contingencies	8,384		7,450	
			Purchase of mathematical instruments ...				
			Diet and travelling expenses of witnesses ...	3,274		5,120	
			Fees for custody of wills	10			
			Copying fees for obtaining copies of documents			50	
			Books and periodicals	350		200	
			Official Receivers Contingencies ...	25		100	
			Deduct—Probable savings			-500	
			otal—Contingencies—Voted ...	**21,850**	**22,541**	**20,382**	

(*a*) Included in Allow

27—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Process-serving Establishment.	16	16	Nazirs, Deputy or naib-nazirs and clerks ...	18,955		11,631	
Pay of Establishment. (Voted.)	37	36	Amins	18,788		33,000	
	301	304	Servants...	44,638		24,852	
			Temporary Establishment				
			Personal pay	49			
			Leave salaries				
			Deduct—Probable savings ...			—600	
			Total—Pay of Establishment—Voted	**72,480**	**70,580**	**68,883**	
Allowances (Voted.)			Travelling allowance				
			Grain compensation allowance... ...	275		275	
			Other allowances...				
			Total—Allowances—Voted	**275**	**275**	**275**	
Contingencies (Voted.)			Contingencies ... ... Voted ...	**50**	**50**	**100**	
			Total—Process-serving Establishment Voted.	**72,805**	**70,905**	**69,258**	
			TOTAL—CIVIL AND SESSIONS COURTS. Voted ...	**4,18,072**	**4,46,752**	**3,73,224**	
			Charged ...	*27,702*		*41,800*	

27—ADMINISTRATION OF JUSTICE—Criminal Courts.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			GENERAL ESTABLISHMENT.				
			Establishment of Honorary Magistrates—				
	5	5	Stationary Sub-Magistrates 5 (150—200)	11,400			
			Special pay 2 (45).	1,080			
	22	21	Clerks	13,044		28,106	
			Special pay	648			
			Temporary Establishment	120			
	5	5	Attenders	1,404			
	22	22	Servants	3,348		1,320	
			Special pay	216			
			Total—Establishment—Voted ...	**31,260**	**30,957**	**29,426**	
Allowances (Voted.)			Travelling allowance of Honorary Magistrates and their establishment.	900		1,000	
			Allowance to jurors and assessors ...				
			Travelling and other compensatory allowances.	1,000		1,000	
			Fees for post mortem examination ...	100		100	
			Rewards under the Gambling and Poison Acts.	70		70	
			Rewards under the Arms Act	100		130	
			Grain compensation allowance ...				
			Deduct—Probable savings	—20		—120	
			Total—Allowances, etc.—Voted ...	**2,150**	**2,150**	**2,180**	
Contingencies (Voted.)			Petty construction and repairs ...	50		100	
			Miscellaneous contingencies ...	3,589		4,208	
			Charges in connection with fraudulent suits	5		155	
			Copying fees for obtaining copies of documents.	1,535		1,647	
			Diet and travelling allowance to witnesses	21,916		21,128	
			Rates and taxes	192		300	
			Other contingencies			300	
			Total—Contingencies—Voted ...	**27,287**	**27,800**	**27,833**	
Compensations (Voted.)			Compensations to local bodies, forest panchayats and others in lieu of magisterial fines.	**5,300**	**5,300**	**5,300**	
			TOTAL—GENERAL ESTABLISHMENT—Voted	**65,997**	**66,207**	**64,739**	

DEMAND No. 10.
MAJOR HEAD—28—JAILS AND CONVICT SETTLEMENTS.
Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 2,92,556.
Charged ... ... Rs. 1,200

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUTNED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
JAILS.				
A—Establishment—				
a. District and Special Jails—				
Pay of Officers ... ... *Charged* ...	*1,200*	*1,257*	*1,200*	
Pay of Officers ... ... Voted ...	3,000	3,000	2,500	
Pay of Establishment ... ... Voted ...	69,908	65,588	63,176	
b. Subsidiary Jails—				
Pay of Officers ... ... *Charged* ...				
Pay of Officers ... ... Voted ...	3,360	2,640	2,372	
Pay of Establishment ... ... Voted ...	41,750	39,050	37,695	
Total—A { Voted ...	1,18,018	1,11,535	1,10,779	
Total—A { *Charged* ...	*1,200*		*1,200*	
B—Dietary Charges—				
a. District and Special Jails—				
Rations ... ... Voted ...	43,200		31,600	
Contingencies ... ... Voted ...	900		500	
Total—*a*—Voted ...	44,100	31 700	32,100	
b. Subsidiary Jails—				
Rations ... ... Voted ...	27,000		25,238	
Contingencies ... ... Voted ...	200		50	
Total—*b*—Voted ...	27,200	26,200	25,288	
Total—B—Voted ...	71,300	57,900	57,388	
C—Hospital Charges—				
a. District and Special Jails ... ... Voted ...	6,910	4,500	4,950	
b. Subsidiary Jails ... ... Voted ...	2,850	2,320	2,850	
Total—C—Voted ...	9,760	6,820	7,800	
D—Clothing and Bedding of Prisoners—				
District and special Jails ... ... Voted ...	8,320	6,000	7,165	
Subsidiary Jails ... ... Voted ...	800	500	880	
Total—D—Voted ...	9,120	6,500	8,045	
E—Allowances—				
a. District and Special Jails—				
Travelling allowance ... ... Voted ...	1,500			
Other allowances ... ... Voted ...	100			
Total—*a*—Voted ...	1,600	2,500	1,575	
b. Subsidiary Jails—				
Travelling allowance ... ... Voted ...	750			
Other allowances ... ... Voted ...	828			
Total—*b*—Voted ...	1,578	1,700	1,133	
Total—E—Allowances—Voted ...	3,178	4,200	2,708	

28—JAILS AND CONVICT SETTLEMENTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
F—Sanitation Charges—				
District and Special Jails ... ... Voted ...	1,660	1,200	800	
Subsidiary Jails ... ... Voted ...	400	1,500	400	
Total—F—Voted ...	**2,060**	**2,700**	**1,200**	
G—Charges for moving Prisoners—				
District and Special Jails ... ... Voted ...	5,280	5,480	4,000	
Subsidiary Jails ... ... Voted ...	1,800	1,800	1,750	
Total—G—Voted ...	**7,080**	**7,280**	**5,750**	
H—Contingencies—				
District and Special Jails ... ... Voted ...	20,820	15,400	15,500	
Subsidiary Jails ... ... Voted ...	12,000	11,000	12,882	
Total—H—Voted ...	**32,820**	**26,400**	**28,382**	
I—Livestock, Tools and Plant—				
District and Special Jails ... ... Voted ...	1,620		1,000	
Subsidiary Jails ... ... Voted ...	250		250	
Total—I—Voted ...	**1,870**	**1,280**	**1,250**	
J—Charges for Police custody ... ... Voted ...	3,000	2,600	3,356	
K—Charges payable to other Governments ... ... Voted ...	23,000	37,000	65,410	
L—Charges on account of persons detained under special Acts Voted ...	50	450	400	
Total—Jails { Voted ...	**2,81,256**	**2,64,665**	**2,92,468**	
Total—Jails { *Charged* ...	*1,200*		*1,200*	
Jail Manufactures—				
Establishment ... ... Voted ...	700	444	460	
Allowances ... ... Voted ...	-			
District and Special Jails—Contingencies ... ... Voted ...	20,500	9,795	5,700	
Subsidiary Jails—Contingencies ... ... Voted ...	1,800	2,010	1,150	
Other manufactures ... ... Voted ...	...	...		
Total ...	**23,000**	**12,249**	**7,310**	
Deduct—Credit to Jails—				
District and Special Jails	—11,000			
Subsidiary Jails	—700			
Net—Total—Jail Manufactures—Voted ...	**11,300**	**12,249**	**7,310**	
Charges in England—				
High Commissioner—				
Stores for India				
Total—*Charges in England* ...				
TOTAL—28—JAILS AND CONVICT SETTLEMENTS { Voted ...	**2,92,556**	**2,76,914**	**3,00,978**	
TOTAL—28—JAILS AND CONVICT SETTLEMENTS { *Charged* ...	*1,200*			

28—JAILS AND CONVICT SETTLEMENTS—Jails.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
A.-Establishment (a) District and Special Jails. Pay of Officers (*Charged.*)	1	1	*Superintendent*	*1,200*		*1,200*	
			Special pay				
			Overseas pay				
			Total—Pay of Officers—*Charged* ...	**1,200**	**1,257**	**1,200**	
Pay of Officers (Voted.)	3	3	Superintendents ... ... Voted ...	3,000		1,800	
			Special pay (allowance)			700	
			Total—Pay of Officers—Voted ...	**3,000**	**3,000**	**2,500**	
Pay of Establishment (Voted.)	10	11	Jailors, Assistant Jailors, Deputy Jailors and probationers.	20,119		16,908	
			Temporary Assistant Jailor	660			
	4	4	Clerical, Education and Mechanical Establishment.	2,664		2,470	
			Warder Establishment—				
	160	157	Head Warders and Warders ...	34,020		34,222	
			Extra Warder	876		800	
			Temporary Warders	1,836			
	6	6	Medical Establishment	9,648		9,576	
			Leave salaries				
			Leave contribution to the Government of Madras.	85		800	
			Pension contribution to the Government of Madras.				
			Deduct—Probable savings				
			Total—Pay of Establishment Voted ...	**69,908**	**65,588**	**63,176**	
(b) Subsidiary Jails. Pay of Officers (Voted.)	7	7	Superintendents	3,360		2,372	
			Total—Pay of Officers Voted ...	**3,360**	**2,640**	**2,372**	

28—JAILS AND CONVICT SETTLEMENTS—Jails—*concld.*

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment (Voted.)	1	1	Temparary Jailors and Assistant Jailors ...	2,880		1,440	
	2	2	Deputy Jailors and Sub-Jailors ...	2,856		2,930	
	8	11	Clerical, Educational and Mechanical Establishment.	3,594		3,546	
	83	106	Head Warders and Warders	23,580		23,969	
		5	Extra Warders	200		200	
	23	26	Temporary Warders	4,944		4,080	
	2	4	Medical Establishment	804		950	
	2	4	Temporary Medical Establishment. ... } Compounder ... ... }	1,476		1,176	
			Contribution of Madras for leave salary ...	1,176			
			Leave salaries	240			
			Total—Pay of Establishment—Voted ...	**41,750**	**39,050**	**37,695**	
			TOTAL—ESTABLISHMENT { Voted	**1,18,018**	**1,11,535**	1,05,743	
			{ *Charged*	*1,200*		*1,200*	
E—Allowances (*a*) District and Special Jails (Voted.)			Travelling allowance	1,500		1,575	
			Grain compensation allowance				
			Other allowances	100			
			Total—(*a*)—Voted ...	**1,600**	**2,500**	**1,575**	
(*b*) Subsidiary Jails (Voted.)			Travelling allowance	750		713	
			Grain compensation allowance ...				
			Other allowances	828		420	
			Total—(*b*)—Voted ...	**1,578**	**1,700**	**1,133**	
			Total—Allowances—Voted ...	**3,178**	**4,200**	**2,708**	

28—JAILS AND CONVICT SETTLEMENTS—Jail Manufactures.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Jail Manufactures Establishment (Voted.)			Temporary Establishment, Central Jails, District and Special Jails.	100		460	
			Weaving Instructor (Factory Overseer) ...	600			
			Total—Establishment—Voted ...	**700**	**444**	**460**	
Contingencies (Voted.) (a) District and Special Jails (Voted.)			Raw materials and stores	20,200		10,900	
			Machinery, tools and plant	100		100	
			Contingencies	200		200	
			Total—(a)—Voted ...	**20,500**	**9,795**	**11,200**	
(b) Subsidiary Jails (Voted.)			Raw materials and stores	1,700		1,450	
			Machinery, tools and plant	50		50	
			Contingencies	50		50	
			Total—(b)—Voted ...	**1,800**	**2,010**	**1,550**	
			Total—Contingencies—Voted ...	**22,300**	**11,805**	**12,750**	
			Total—Gross Jail Manufactures ...	**23,000**	**12,205**	**13,210**	
			Deduct—Credit to Jails—District and Special Jails.	−11,000		−5,500	
			Subsidiary Jails	−700		−400	
			Total—Credit to Jails ...	**−11,700**		**−5,900**	
			TOTAL—JAIL MANUFACTURES ...	**11,300**	**12,249**	**7,310**	

DEMAND No. 11
MAJOR HEAD—29—POLICE.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 22,02,340

Charged ... ... Rs. 2,14,682

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate for 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.					
Pay of Officers	...*Charged* ...	*26,950*	*38,000*	*40,760*	
Pay of Establishment	... Voted ...	17,000	15,800	15,684	
Allowances	...*Charged* ...	*3,600*	6,900	*4,560*	
Allowances	... Voted ...	2,400		1,823	
Contingencies	... Voted ...	7,030	6,020	4,726	
Total—Superintendence—	Voted ...	**26,430**	**66,720**	**22,233**	
	Charged	***30,550***		***45,320***	
DISTRICT EXECUTIVE FORCE.					
District Police—					
A—Pay of Officers	*Charged* ...	*1,13,500*	1,29,517	*1,09,842*	
	Voted ...	23,600		35,616	
B—Police Force—					
Executive Subordinates	... Voted ...	4,74,600	4,63,000	4,62,370	
Constabulary	... Voted ...	8,35,500	7,85,000	8,35,759	
Total—B	Voted ...	**13,10,100**	**12,48,000**	**12,98,129**	
C—Clerical Establishment	... Voted ...	69,200	66,000	63,988	
D—Allowances	Voted ...	2,56,003	2,70,512	2,56,385	
	Charged ...	*20,512*		*16,200*	
E—Contingencies	... Voted ...	2,22,058	2,30,000	2,33,764	
F—Hospital Charges—					
Pay of Officers	... Voted ...				
Pay of Establishment	... Voted ...	13,428	12,400	12,475	
Allowances	... Voted ...	2,000	1,500	1,528	
Contribution for treatment of Police patients	... Voted ...				
Contingencies	... Voted ...	8,400	8,325	8,325	
Total—F—Voted ...		**23,828**	**22,225**	**22,328**	
Total—District Police—	Voted ...	**19,04,789**	**19,66,254**	**19,16,210**	
	Charged ...	***1,38,412***		***1,26,042***	
Other police	... Voted ...				
Deduct—Recoveries on account of cost of Police guards supplied to railways and other Governments and to the Irrigation Department.		—1,061	—1,061	—2,122	
Total—District Executive Force—	Voted ...	**19,03,728**	**19,65,193**	**19,14,088**	
	Charged ...	***1,34,012***		***1,26,042***	

29—POLICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Police Training Schools—				
Constables' Training School at Angul—				
Pay of establishment ... ... Voted ...	8231	...		
Allowances ... ... Voted ...	2,793			
Contingencies ... ... Voted ...	7,722			
Total—Constables' Training School at Angul Voted ...	**18,746**			
Contribution to other Governments—				
(1) For training of Assistant Superintendents of Police ... Voted ...	8,420	4,574	5,529	
(2) For training of Deputy Superintendents of Police ... Voted ...	1,252	1,200	700	
(3) For training of other police officers ... ... Voted ...	30,000	6,000	9,800	
(4) For training police constables ... ... Voted ...	18,760	15,040	15,840	
Total—Voted ...	**58,432**	**26,814**	**31,869**	
Total—Police Training Schools—Voted ...	**77,178**	**26,814**	**31,869**	
Village Police—				
Sub-head—A—Village Police—				
Police Force ... ... Voted ...	35,000	34,700	35,769	
Allowances ... ... Voted ...	1,000	1,000	1,045	
Contingencies ... ... Voted ...	3,900	3,300	3,423	
Total—A—Voted ...	**39,900**	**39,000**	**40,237**	
Sub-head—B—Contribution to Chaukidari Funds for payment of rewards to chaukidars Voted.	1,000	1,000	1,000	
Total—Village Police—Voted ...	**40,900**	**40,000**	**41,237**	
Railway Police—				
Bengal-Nagpur Railway Police—				
Pay of Officers ... ... *Charged* ...	*12,000*	15,700	*14,675*	
Pay of Officers ... ... Voted ...	4,490		6,000	
Police Force ... ... Voted ...	94,000	91,000	95,460	
Clerical Establishment ... ... Voted ...	7,000	6,000	6,780	
Allowances ... ... *Charged* ...	*1,200*	10,500	*800*	
Allowances ... ... Voted ...	10,800		12,484	
Contingencies ... ... Voted ...	28,800	28,000	29,611	
Total Voted ...	**1,45,090**	**1,51,200**	**1,50,335**	
Total *Charged* ...	*13,200*		*15,475*	
Deduct—(*i*) Recoveries from the Government of Bengal	—58,815	—58,060	—54,274	
(*ii*) Recoveries from the Government of Bihar	—49,989	—49,276	—45,705	
Establishment, etc., charges payable to Madras ... ... Voted ...	21,700			
Ditto Ditto to C. P. ... ... Voted ...	13,866			
Total—Railway Police Voted ...	**71,852**	**43,864**	**50,356**	
Total—Railway Police *Charged* ...	*13,200*		*15,475*	

29--POLICE.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
Criminal Investigation Department—					
Pay of Officers	... *Charged*...	*15,000*			
Pay of Officers	... Voted ...	7,000	5,620	5,819	
Police Force	... Voted ...	34,890	28,500	32,878	
Clerical Establishment	... Voted ...	9,890	8,700	9,218	
Allowances	... *Charged*...	*600*			
Allowances	... Voted ...	9,500	8,400	11,095	
Contingencies	... Voted ...	10,872	9,000	7,644	
Total—Criminal Investigation Department	Voted ...	**71,652**	**60,220**	**66,654**	
	Charged ...	*15,600*			
Works (Original Works)	... Voted ...	3,000	3,000	3,000	
Repairs					
Miscellaneous—					
Allowances for Indian Police Medal ...	... Voted ...	150	138		
Allowances for the King's Police Medal or Bar ...	... Voted ...	660	605	360	
Grants-in-aid	... Voted ...				
Contribution to General Police Fund ...	... Voted ...				
Miscellaneous	...	4,990	3,257	3,670	
Total—Miscellaneous—Voted ...		**5,800**	**4,000**	**4,030**	
(I) Charges in England—					
High Commissioner—					
Leave salary	... Voted ...	1,800		2,200	
Sterling Overseas pay	...*Charged* ...	*21,320*		*24,625*	
Total—*Charges in England*	Voted... ...	**1,800**	**20,840**	**26,825**	
	Charged ...	*21,320*			
Loss or gain by Exchange ...	... ...				
Total—29—Police ...	Voted ...	**22,02,340**	*22,30,651*	*23,47,617*	
	Charged ...	*2,14,682*			

29—POLICE—Superintendence.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence	1	1	*Inspector-General*	*24,550*		*24,750*	
Pay of Officers (*Charged*).	1	...	*Deputy Inspector-General*			*2,150*	
	1	...	*Assistant to the Inspector-General* ...			*11,660*	
			Special pay	*2,400*		*2,200*	
			Total—Pay of Officers—*Charged* ...	*26,950*	*38,000*	*40,760*	
Pay of Establishment (Voted.)	12	12	Clerks	14,580		13,455	
	10	10	Servants...	2,220		1,914	
	1	...	Sub-Inspectors			90	
	1	...	Shorthand pay			25	
			Temporary Establishment				
			Leave salaries	250		200	
			Total—Pay of Establishment—Voted ...	**17,000**	**15,800**	**15,684**	
Allowances (*Charged*).			*Travelling allowance*	*3,600*		*3,560*	
			Other allowances...			*1,000*	
			Total—Allowances—*Charged* ...	*3,600*	*3,960*	*4,560*	
Allowances (Voted.)			Travelling allowance	1,200		1,028	
			Rewards	500		160	
			Grain compensation allowance				
			Other allowances	500		510	
			Railway warrants	200		125	
			Cost of passage granted under Subordinate Police Service Rules.				
			Total—Allowances—Voted ...	**2,400**	**2,940**	**1,823**	
Contingencies (Voted.)			Maintenance of furniture	100		100	
			Petty repairs				
			Other contingencies...				
			Purchase of clothing	600		685	
			Customs duty on imported stores ...				
			Rents, rates and taxes	110		110	
			Purchase of accoutrements				
			Rent of telephone lines	750		750	
			Miscellaneous contingencies	4,210		2,731	
			Purchase of tents	730			
			Purchase of typewriters	400		190	
			Purchase of bicycles	120		210	
			Total—Contingencies—Voted ...	**7,030**	**6,020**	**4,726**	
			TOTAL—SUPERINTENDENCE. { Voted ...	**26,430**	**66,720**	**22,233**	
			TOTAL—SUPERINTENDENCE. { *Charged* ...	*30,550*		*45,320*	

29—POLICE—District Executive Force.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
District Police ... Pay of Officers (*Charged*).	8	8	*Superintendents and Assistant Superintendents.*	*83,734*		*83,025*	
			Overseas pay				
			Special pay				
			Contribution for leave salary	*29,800*		*26,817*	
			Deduct—Probable savings	*—34*			
			Total—Pay of Officers—*Charged* ...	*1,13,500*	*1,06,817*	*1,09,842*	
Pay of Officers (Voted.)	6	4	Deputy Superintendents	22,600		34,796	
			Special pay				
			Leave salaries drawn in India	1,000		740	
			Officers appointed to act in place of non-voted officers on leave or deputation.			500	
			Leave contribution to Madras and C.P. ...				
			Deduct—Probable savings			—420	
			Total—Pay of Officers—Voted ...	**23,600**	**22,700**	**35,616**	
Police Force (Voted.)	206	306	Executive subordinates (including havildars-major.)	4,83,800		4,29,570	
			Special pay	38,500		37,800	
			Temporary Force				
			Leave contribution to Madras and C.P. ...	7,600			
			Deduct—Probable savings	—5,300		—5,000	
			Total—Executive subordinates—Voted...	**4,74,600**	**4,63,000**	**4,62,370**	
Constabulary (Voted.)	3359	3359	Constabulary (including Naiks, Lance Naiks and motor lorry drivers).	7,72,620		7,95,749	
			Special pay	59,300		59,680	
			Temporary force	630		330	
			Contribution for leave salary ...	23,500			
			Deduct—Probable savings	—20,550		—20,000	
			Total—Constabulary—Voted ...	**8,35,500**	**7,85,000**	**8,35,759**	
			Total—Police Force—Voted ...	**13,10,100**	**12,48,000**	**12,98,129**	
Clerical Establishment. (Voted.)	78	75	Clerks and muharrirs	52,738		54,022	
			Special pay	4,794		4,560	
	2	2	Managers	4,570		4,440	
	6	6	Servants	888		922	
			Probationers	960		980	
	26	26	Fixed boat establishment	4,764		4,764	
			Leave salaries	186			
			Shorthand pay	300		300	
			Total—Clerical Establishment—Voted ...	**69,200**	**66,000**	**69,988**	

29—POLICE—District Executive Force—*contd.*

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
District Police —*contd.*				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged.*)			*Travelling allowance ... ...*	*16,000*		*12,000*	
			Other allowances	...			
			Contribution for passage of I.P.S. Officers...	*3,000*		*4,200*	
			Contribution for Horse Saddlery Allowance	*1,512*			
			Total—Allowances—*Charged* ...	*20,512*	*20,512*	*16,200*	
Allowances (Voted.)			Travelling allowance	1,89,940		1,84,786	
			Rewards to police officers for meritorious work.	3,000		3,001	
			Railway warrants	30,000		31,550	
			Grain compensation allowance ...	...			
			Other allowances and honoraria ...	27,000		26,778	
			Cost of escort (way charges)	7,500		7,450	
			Rewards to the public for useful help to the police.	1,900		1,100	
			Cost of passages granted under Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	1,613		1,613	
			Recruiting charges	...			
			Rewards under Arms Act	...			
			Fees for training buglers	36		12	
			Fees for instruction in drill	14		10	
			Deduct—Probable savings	—5,000			
			Total—Allowances—Voted ...	**2,56,003**	**2,50,000**	**2,56,385**	
Contingencies (Voted.)			Maintenance of furniture	2,000		2,150	
			Clothing	58,800		66,480	
			Grants to athletic clubs	1,100		950	
			Fees to the Examiner of Questioned Documents.	1,000			
			Customs duty on imported stores ...	...			
			Compensation for land taken for police buildings.	1,600		1,602	
			Petty construction and repairs	34,000		29,058	
			Contingencies for temporary force ...	63			
			Purchase of arms and accoutrements including Ordnance stores.	21,600		28,394	
			Purchase of tents	1,700		1,605	
			Cost of typewriters and duplicators ...	1,000		1,160	
			Purchase of bicycles	350		140	
			Books and periodicals	400		100	
			Miscellaneous contingencies	71,235		73,241	

29—POLICE—District Executive Force—*concld.*

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
District Police —*concld.*				Rs.	Rs.	Rs.	Rs.
Contingencies—*concld.*			Rent of telephone lines	1,710		1,710	
			Purchase of motor lorries	...			
			Accommodation	...			
			Transport charges (bicycles and motor lorries).	4,800		3,700	
			Rents, rates and taxes	27,000		23,874	
			Elephant charges	3,700		3,600	
			Lump deduction	—10,000		—4,000	
			Total—Contingencies—Voted ...	**2,22,058**	**2,30,000**	**2,33,764**	
Hospital Charges	6	6	Sub-Assistant Surgeons	10,500		9,341	
Pay of Establishment. (Voted)			Special pay	864		864	
	4	4	Compounders and dressers	1,728		1,780	
	2	2	Nursing Orderlies	312		336	
			Special pay	24		24	
			Temporary Establishment	...		130	
			Total—Pay of Establishment—Voted ...	**13,428**	**12,400**	**12,475**	
Allowances (Voted)			Travelling allowance	1,500		1,520	
			Other allowances				
			Contribution for treatment of police patients	500		8	
			Total—Allowances—Voted ...	**2,000**	**1,500**	**1,528**	
Contingencies (Voted.)			Maintenance of furniture	170		185	
			Petty repairs	...			
			House rent	...			
			Cost of diet, etc., of patients	2,200		1,980	
			Medical stores	3,600		3,600	
			Other contingencies	2,430		2,560	
			Total—Contingencies—Voted ...	**8,400**	**8,325**	**8,325**	
			Total—Hospital Charges—Voted ...	**23,828**	**22,225**	**22,328**	
			Recoveries of cost of police guard supplied to railways, other Governments and Irrigation Department.	—1,061	—1,061	—2,122	
Police Training School Constables Training School at Angul.							
Pay of establishment. (Voted)			Pay of establishment	8,231			
Allowances (Voted)			Travelling allowance	600			
			Other allowances (1st kit)	1,090			
			Local allowance	1,103			
			Total—Allowances—Voted ...	**2,793**			
Contingencies (Voted.)			Contingencies	7,722			
			Total Constables, Training School at Angul. Voted	**18,746**			

29—POLICE—Village Police.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Village Police ...	503	503	Chaukidars	35,000		35,769	
Police Force ... (Voted.)			**Total—Police Force** Voted ...	**35,000**	**34,700**	**35,769**	
Allowances (Voted.)			Rewards to chaukidars and mukaddams in Sambalpur.	1,000		1,045	
			Total—Allowances Voted ...	**1,000**	**1,000**	**1,045**	
Contingencies ... (Voted.)			Contribution to the Banki Union Board ...	...			
			Office expenses and miscellaneous ...	3,900		3,423	
			Total—Contingencies Voted ...	**3,900**	**3,300**	**3,423**	
Contribution to Chaukidari Fund (Voted.)			Contribution to Chaukidari Fund for payment of reward to chaukidars.	1,000	1,000	1,000	
			TOTAL—VILLAGE POLICE Voted ...	**40,900**	**40,000**	**41,237**	

29—POLICE—Railway Police.

Sub-heads.	1936-37.	1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Bengal-Nagpur Railway Police.	1	1	*Superintendent*	*10,200*		*12,875*	
Pay of Officers (*Charged.*)			*Special pay*	*1,800*		*1,800*	
			Total—Pay of Officers—*Charged* ...	*12,000*	*11,600*	*14,675*	
Pay of Officers ... (Voted.)	1	1	Deputy Superintendent	4,490		6,000	
			Total—Pay of Officers Voted ...	**4,490**	**4,100**	**6,000**	
Police Force ... (Voted.)	30	30	Executive subordinates	44,000		43,680	
			Special pay	300		300	
	208	208	Constabulary	49,800		53,480	
			Deduct—Probable savings	—100		—2,000	
			Total—Police Force Voted ...	**94,000**	**91,000**	**95,460**	
Clerical Establishment (Voted.)	7	7	Clerks	6,592		6,372	
	1	1	Probationers	240		240	
	1	1	Servants	168		168	
			Total—Clerical Establishment Voted ...	**7,000**	**6,000**	**6,780**	
Allowances (*Charged.*)			*Travelling allowance*	*1,200*		*800*	
			Other allowances	...			
			Payment on account of medical treatment of British Officers of Superior Civil Service.	...			
			Total—Allowances—*Charged* ...	*1,200*	*1,000*	*800*	
Allowances (Voted.)			Travelling allowance	8,000		9,500	
			Rewards	600		600	
			Grain compensation allowance ...	...			
			Other allowances	1,800		1,980	
			Railway warrants	400		400	
			Fees for instruction in drill	...		4	
			Total—Allowances—Voted ...	**10,800**	**9,500**	**12,484**	

29—POLICE—Railway Police—*concld.*

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
Bengal-Nagpur Railway Police—*concld.*			Maintenance of furniture	300			
			Grants to athletic clubs	50		50	
Contingencies (Voted.)			Rents, rates and taxes	21,545		21,545	
			Rent of telephone lines	386		886	
			Miscellaneous contingencies	6,409		6,800	
			Purchase of typewriters and duplicators ...	...			
			Arms and accoutrements	40		60	
			Purchase of bicycles	70		70	
			Petty construction and repairs ...	...		200	
			Total—Contingencies—Voted ...	**28,800**	**28,000**	**29,611**	
			Total— Voted ...	**1,45,090**	**1,51,200**	**1,50,335**	
			Total— *Charged* ...	*13,200*		*15,475*	
			Deduct—(*i*) Recoveries from the Government of Bengal.	—58,815	—58,060	—54,274	
			Deduct—(*ii*) Recoveries from the Government of Bihar.	—49,989	—49,276	—45,705	
			Contribution to the Government of Madras for policing Raipur-Vizianagram line.	21,700			
			Contribution to the Government of Central Provinces,	13,866			
			TOTAL—BENGAL-NAGPUR RAILWAY POLICE. Voted ...	**71,852**	**43,364**	**50,356**	
			TOTAL—BENGAL-NAGPUR RAILWAY POLICE. *Charged* ...	*13,200*		*15,475*	

29—POLICE—Criminal Investigation Department.

Sub-heads. (1)	1936-37. (2)	1937-38. (3)	Details (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
Criminal Investigation Department. Pay of Officers—(*Charged.*)		1	*Assistant to Inspector-General and Superintendent, Criminal Investigation Department.*	*13,200*			
			Special pay	*1,800*			
			Total—Pay of Officers—*Charged* ...	**15,000**			
Pay of Officers (Voted.)	1	1	Deputy Superintendent	6,100		4,994	
			Special pay	900		825	
			Total—Pay of Officers—Voted ...	**7,000**	**5,620**	**5,819**	
Police Force (Voted.)	1	1	Reporters	1,200		1,986	
			Special pay	720			
	14	14	Executive subordinates	18,616		17,468	
	25	25	Constabulary	6,504		5,785	
			Temporary force	...			
			Special pay	7,850		7,689	
			Deduct—Probable savings	...			
			Total—Police Force—Voted ...	**34,890**	**28,500**	**32,878**	
Clerical Establishment (Voted.)	8	8	Clerks	9,290		9,108	
			Leave salaries	240			
			Personal pay	240			
	1	1	Servants	120		110	
			Temporary Establishment				
			Total—Clerical Establishment—Voted ...	**9,890**	**8,700**	**9,218**	

29—POLICE—Criminal Investigation Department—*concld.*

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
Criminal Investigation Department—*concld.*				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*).			*Travelling allowance*	*600*	...	...	
			Other allowances				
			Total—Allowances—*Charged* ...	*600*	...	...	
Allowances (Voted)			Travelling allowance	5,000		4,258	
			Rewards for meritorious work	500		450	
			Railway warrants	700		394	
			Grain compensation allowance... ...	...			
			Allowance for temporary force	...			
			Other allowances	3,300		5,993	
			Total—Allowances—Voted ...	**9,500**	**8,400**	**11,095**	
Contingencies (Voted).			Maintenance of furniture	50		50	
			Cost on account of fraudulent civil suits ...	100		100	
			Petty repairs	...			
			Secret service money	4,000		3,000	
			Rents, rates and taxes	732		374	
			Rent of telephone lines	200		200	
			Miscellaneous contingencies	4,500		2,220	
			Contingencies for temporary force ...	...			
			Purchase of bicycles	260		420	
			Purchase of typewriters	380		1,200	
			Grants to athletic club	100		30	
			Purchase of arms and accoutrements ...	50		50	
			Total—Contingencies Voted ...	**10,372**	**9,000**	**7,644**	
			TOTAL—CRIMINAL INVESTIGATION DEPARTMENT. Voted ...	**71,652**	**60,220**	**66,654**	
			Charged ...	*15,600*			

MAJOR HEAD—30—PORTS AND PILOTAGE.

(B—OTHER PORTS.)

Sub-heads.	Strength. 1936-37.	Strength. 1927-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Establishment (Voted).			**PILOTAGE AND PILOT ESTABLISHMENT.**				
			Earnings and allowances of Pilots ...	50	50		
			TOTAL—30—PORTS AND PILOTAGE { Voted ...	(a)**50**	**50**	...	

DEMAND No. 12.

MAJOR HEAD—36—SCIENTIFIC DEPARTMENTS.

Estimate of the total grant reguired in 1937-38.

Voted ... ... Rs. 3,445.

Charged ... ... Rs.........

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate. 1937-38.	Revised Estimate. 1936-37	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Grants-in-aid and Donations to Scientific Societies and Institutes Voted...	500			
Museums—				
Pay of Officers ... ... Voted ...				
Pay of Establishment ... ... Voted ...	605			
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...	2,340			
Total—Museums—Voted ...	2,945			
	...			
TOTAL—36—SCIENTIFIC DEPARTMENTS Voted ...	**3,445**	...	...	

(a) Included under demand no. 27.

DEMAND No. 13.

MAJOR HEAD—37—EDUCATION.

Estimate of the total grant—required in 1937-38.

Voted ... ... Rs. 24,26,586.

Charged ... ... Rs. 1,91,942.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY.				
(a) GRANTS TO UNIVERSITY.				
Contribution to Patna University—Voted—				
Recurring	2,000	2,000	2,000	
Non-recurring				
Total—(a)—Voted ...	**2,000**	**2,000**	**2,000**	
(b) GOVERNMENT ARTS COLLEGES.				
Pay of Officers ... ... *Charged* ...	*40,622*	*33,500*	*59,840*	
Pay of Officers ... ... Voted ...	1,90,075	1,89,500	1,94,970	
Pay of Establishment ... ... Voted ...	21,748	22,000	21,065	
Allowances ... ... *Charged* ...	*2,000*	*2,000*	*2,500*	
Allowances ... ... Voted ...	2,680	4,830	2,680	
Contingencies ... ... Voted ...	26,355	25,755	25,755	
Total—(b) { Voted ...	**2,40,858**	**2,77,585**	**2,44,470**	
{ *Charged* ...	***42,622***		***62,340***	
(c) GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
Recurring				
Non-recurring				
Total—(c)—Voted ...				

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
(*d*) GOVERNMENT PROFESSIONAL COLLEGES.				
Training Colleges—				
Pay of Officers ... ... Voted ...	10,400	9,400	13,088	
Pay of Establishment ... ... Voted ...	1,140	1,206	1,620	
Allowances ... ... Voted ...	655	650	655	
Contingencies ... ... Voted ...	3,090	3,090	3,090	
Stipends ... ... Voted ...	1,200	1,700	1,700	
Contribution to other Governments for training Oriya students Voted ...	1,000			
Total—(d)—Voted ...	**17,485**	**16,046**	**20,148**	
TOTAL—A—UNIVERSITY ... Voted ...	**2,60,343**	**2,95,631**	**2,66,618**	
Charged ...	*42,622*		*62,340*	
B.—SECONDARY.				
GOVERNMENT SECONDARY SCHOOLS.				
(*a*)—FOR BOYS.				
Pay of Officers ... ... Voted ...	27,900	25,600	22,435	
Pay of Establishment ... ... Voted ...	1,26,473	1,23,000	1,23,884	
Allowances ... ... Voted ...	4,570	4,570	3,633	
Contingencies ... ... Voted ...	21,000	19,000	18,952	
Total—(a)—Voted ...	**1,79,943**	**1,72,170**	**1,68,904**	
(*b*)—FOR GIRLS.				
Pay of Officers ... ... Voted ...	10,380	10,320	9,600	
Pay of Establishment ... ... Voted ...	37,895	35,850	35,858	
Allowances ... ... Voted ...	750	750	750	
Contingencies ... ... Voted ...	18,099	16,697	17,594	
Total—(b)—Voted ...	**67,124**	**63,617**	**63,797**	

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(a)—EUROPEAN AND ANGLO-INDIAN SCHOOLS.				
A—Recurring ... ... Voted ...	18,333	18,275	17,172	
B—Non-recurring... ... ... Voted ...	2,000	8,235	8,235	
Annual grant for minor projects ... ... Voted ...				
Grant for specific major projects ... ... Voted ...				
C—Provident fund for teachers in European schools ... Voted ...	75	75	75	
Total—(a)—Voted ...	**20,403**	**26,585**	**25,482**	
(b) INDIAN SECONDARY SCHOOLS.				
A—Recurring—				
Recurring ... ... Voted ...	1,00,640	96,166	09,434	
Teaching ... ... Voted ...			85,000	
Provident Fund... ... ... Voted ...				
Deduct—Probable savings				
Total—A—Voted ...	**1,00,640**	**96,166**	**94,434**	
B—Non-recurring—				
Annual grant for minor projects ... ... Voted ...	6,000	5,000	12,965	
Grants for specific major projects ... ... Voted ...	7,965	7,965		
Total—B—Voted ...	**13,965**	**12,965**	**12,965**	
C—PROVIDENT FUND FOR TEACHERS IN AIDED SCHOOLS ...	2,600	2,600	2,600	
Total—(b)—Voted ...	**1,17,205**	**1,11,731**	**1,09,999**	
Total—Direct Grants to Non-Government Secondary Schools.—Voted ...	**1,37,613**	**1,38,316**	**1,35,481**	
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
Recurring	99,604	97,270	97,270	
Teaching				
Non-recurring				
Building				
Other grants				
Total—Grants to Local Bodies, etc.—Voted ...	**99,604**	**97,270**	**97,270**	
Total—B—Secondary ... Voted ...	**4,84,284**	**4,71,373**	**4,65,452**	

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
C—PRIMARY.		Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS.					
A—FOR BOYS—					
Pay of Establishment	Voted ...	1,22,533	1,20,125	1,16,600	
Allowances	Voted ...	1,000	1,000		
Contingencies	Voted ...	12,641	12,000	11,600	
Total—A	Voted ...	**1,36,174**	**1,33,125**	**1,28,200**	
B—FOR GIRLS—					
Pay of Establishmen	Voted ...	2,348	2,298	2,298	
Allowances	Voted ...				
Contingencies	Voted ...	176	176	181	
Total—B	Voted ...	**2,524**	**2,474**	**2,479**	
Total—Government Primary Schools	Voted ...	**1,38,698**	**1,35,599**	**1,30,679**	
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.					
A—EUROPEAN AND ANGLO-INDIAN PRIMARY SCHOOLS—					
Recurring	Voted ...	13,000	14,218	12,452	
Non-recurring	Voted ...	250	250	250	
Provident Fund for teachers	Voted ...	25	25	25	
Total—A	Voted ...	**13,275**	**14,493**	**12,727**	
B—INDIAN PRIMARY SCHOOLS.					
Recurring	Voted ...				
School or teaching grants	Voted ...	87,940	87,940	87,940	
Boarding grants	Voted ...	2,500	2,500	2,500	
Non-recurring	Voted ...	100	100	100	
Boarding	Voted ...				
Other grants	Voted ...				
Total—B	Voted ...	**90,540**	**90,540**	**90,540**	
Total—Direct grants to Non-Government Primary Schools.	Voted ...	**1,03,815**	**1,05,033**	**1,03,267**	

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.					
(i) LOCAL BODIES—					
North Orissa—					
Recurring	Voted ...	6,08,640	6,08,782	6,31,740	
Non-recurring	Voted ...				
South Orissa—					
Grants under section 37 of the Act VIII of 1920	*Charged* ...	*53,200*	*53,200*	*53,200*	
Grants under proviso to section 37 of the Act VIII of 1920	*Charged* .	*69,100*	*69,100*	*69,100*	
Teaching	Voted ...	1,14,480	1,14,480	1,14,300	
Manual training	Voted ...	200	200	200	
Other grants	Voted ...				
(ii) DISTRICT EDUCATIONAL COUNCILS—					
Teaching	Voted ...	1,69,000	1,69,000	1,69,000	
Other grants	Voted ...	1,400	1,400	1,400	
(iii) PANCHAYATS—					
Teaching...	Voted ...	220	220	400	
Total—Grants to Local Bodies for Primary Education.	Voted ...	**8,93,940**	**10,16,382**	**10,39,340**	
	Charged ...	*1,22,300*			
Total—C—Primary	Voted ...	**11,36,453**	**12,57,014**	**12,73,286**	
	Charged ...	*1,22,300*			
D.—SPECIAL.					
GOVERNMENT SPECIAL SCHOOLS.					
A—REFORMATORY SCHOOL—					
Contribution to the Government of Bihar ...	Voted ...	2,841	2,863	3,562	
Other expenditure	Voted ...	230	230	230	
Total—A—Voted ...		**3,071**	**3,093**	**3,792**	
B—TRAINING SCHOOLS FOR MASTERS—					
Pay of Officers	Voted ...	4,028	3,960	3,960	
Pay of Establishment	Voted ...	58,212	54,000	54,724	
Allowances	Voted ...	1,520	1,232	1,535	
Contingencies	Voted ...	8,296	8,000	7,663	
Stipends	Voted ...	41,000	43,887	44,906	
Contribution to Madras Government for training Oriya students		100			
Total—B—Voted ...		**1,13,156**	**1,11,079**	**1,12,788**	

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
C—TRAINING SCHOOLS FOR MISTRESSES—					
Pay of Establishment	Voted ...	19,450	18,950	17,103	
Allowances	Voted ...	100	100	110	
Contingencies	Voted ...	4,989	4,577	4,777	
Stipends	Voted ...	3,200	3,200	2,800	
Total—C—Voted	...	**27,739**	**26,827**	**24,790**	
D—OTHER SCHOOLS—					
Pay of Establishment	Voted ...	16,192	15,394	15,394	
Allowances	Voted ...	350	100	700	
Contingencies	Voted ...	2,027	2,000	1,896	
Total—D—Voted	...	**18,569**	**17,494**	**17,990**	
Total—Government Special Schools—Voted	...	**1,62,535**	**1,58,493**	**1,59,360**	
DIRECT GRANT TO NON-GOVERNMENT SPECIAL SCHOOLS.					
Recurring	Voted ...	24,882	24,882	21,682	
Teaching	Voted ...			3,200	
Non-recurring	Voted ...	500	500	500	
Other grants	... ...				
Total—Direct Grants—Voted	...	**25,382**	**25,382**	**25,382**	
Total—D—Special—Voted	...	**1,87,917**	**1,83,875**	**1,84,742**	
E.—GENERAL DIRECTION.					
Pay of Officers	*Charged* ...	*21,550*	*19,431*	*19,250*	
Pay of Officers	Voted ...	13,250	4,930	2,200	
Pay of Establishment	Voted ...	21,500	17,533	20,152	
Allowances	*Charged* ...	*3,350*	*3,600*	*3,100*	
Allowances	Voted ...	3,400	2,000	1,750	
Contingencies	Voted ...	3,400	4,000	4,200	
Total—Direction—	Voted ...	**41,550**	**51,494**	**50,652**	
	Charged ...	*24,900*			

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
INSPECTION.					
A—European and Anglo-Indian Education—					
Contribution to the Government of Bihar in connection with the Inter-Provincial Board of European Education	Voted ...	203	203	203	
Allowances	Voted ...	150	174	150	
Allowances to lady inspectress of boarding schools for girls	Voted ...	125	125	125	
Total—A—Voted	...	**478**	**502**	**478**	
B—Indian Education—					
Pay of Officers	Voted ...	36,382	43,000	42,021	
Pay of Establishment	Voted ...	1,54,052	1,55,500	1,57,742	
Allowances	Voted ...	38,175	37,400	37,898	
Contingencies	Voted ...	14,937	14,500	13,474	
Total—B	Voted ...	**2,43,546**	**2,50,400**	**2,50,635**	
C—District School Committee	Voted ...	502	496	650	
Total—Inspection—	Voted ...	**2,44,526**	**2,51,398**	**2,51,763**	
SCHOLARSHIPS.					
A—European and Anglo-Indian Education—					
In Arts Colleges	Voted ...	240	480	240	
In Professional Colleges	Voted ...	240		240	
In Secondary schools	Voted ...	2,400	1,820	2,400	
In Primary schools	Voted ...	312	312	312	
In Special schools	Voted ...		180		
Deduct—Probable savings	...			—638	
Total—A—Voted	...	**3,192**	**2,792**	**2,554**	
B—Indian Education—					
In Arts Colleges	Voted ...	12,963		12,438	
In Professional Colleges	Voted ...				
In Secondary schools	Voted ...	14,698		14,698	
In Primary schools	Voted ...	9,700		8,000	
In Special schools	Voted ...	348		588	
State Scholarships payable in India ...	Voted ...				
Deduct—Probable Savings	...	—3,000		—3,000	
Total—B—Voted	...	**34,709**	**35,824**	**32,724**	
Total—Scholarships—Voted	...	**37,901**	**38,616**	**35,578**	

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
MISCELLANEOUS.	Rs.	Rs.	Rs.	Rs.
A—School Examination Board, etc.—				
Allowances ... ... Voted ...	1,000	800	800	
Contingencies ... ... Voted ...	300	300	300	
Fees to selected Members of Text-Book Committee ... Voted ...	500			
Fees to expert reviewers of Text-Books ... ... Voted ...	1,000			
Total—A Voted ...	**2,800**	**1,100**	**1,100**	
B—Sanskrit Association—				
Allowance ... ... Voted ...	500	500	500	
Total—B Voted ...	**500**	**500**	**500**	
C—Miscellaneous—				
Grants for encouragement of literature ... ... Voted ...	1,200	208		
Remuneration to examiners ... ... Voted ...	6,000	5,000	5,920	
Other examination charges ... ... Voted ...	2,000	1,500	1,880	
Rewards and stipends to Sanskrit teachers and Tols and Maulavi Fazils. Voted ...				
Contribution to the Government of Bihar for the Madrasa Examination Board. Voted ...	200			
Miscellaneous charges ... ... Voted ...	500	217	425	
Remuneration to reviewers of books published in the Province Voted	100	100	100	
Allowance to Medical Officers for attending hostels and educational institutions. Voted ...	4,600	4,600	4,600	
Grants for zenana education ... ... Voted ...	1,272	1,272	1,272	
Rewards for proficiency in oriental languages ... Voted ...				
Grant to the Provincial Boy Scouts Association ... Voted ...	2,000	2,000	2,000	
Grant to the Girl Guides Association ... ... Voted ...	300	300	300	
Other grants ... ... Voted ...	500	500	500	
Total—C—Voted ...	**18,672**	**15,697**	**16,997**	
Total—Miscellaneous ...	**21,972**	**17,297**	**18,597**	
Total—E—General { Voted ...	**3,45,949**	**3,58,805**	**3,34,540**	
Charged ...	*24,900*		*21,75?*	
Works ... ... Voted ...	9,000	8,500	8,500	
F.—CHARGES IN ENGLAND.				
High Commissioner—				
Leave salaries ... ... Voted ...	2,640			
Sterling overseas pay ... ... (Charged ...	*2,120*	*2,089*	*4,200*	
Total—F—Charges in England { Voted ...	**2,640**	**2,089**	**4,200**	
Charged ...	*2,120*			
TOTAL—37—EDUCATION { Voted ...	**24,26,586**	**25,77,278**	**26,21,428**	
Charged ...	*1,91,942*			

37—EDUCATION—A—University.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged itmes in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Government Arts Colleges.	3	2	*Principals, Professors and other teaching staff.*	*30,000*		*45,618*	
Pay of Officers (*Charged*)			*Overseas pay ... ...*			*3,600*	
			Special pay	*1,800*		*1,800*	
			Contribution on account of leave salaries of I. E. S. officer, payable to other Governments.	*8,822*		*8,822*	
			Deduct—Probable savings				
			Total—Pay of Officers—*Charged* ...	*40,622*	*33,500*	*59,840*	
Pay of Officers ... (Voted.)	28	29	Principals, Professors and other teaching staff.	1,83,499		1,87,282	
			Special pay for hostel superintendents ...	2,520		2,520	
	4	4	Lecturers and Assistant Lecturers ...	7,056		8,168	
			Deduct—Probable savings	—3,000		—3,000	
			Total—Pay of Officers—Voted ...	**1,90,075**	**1,89,500**	**1,94,970**	
Pay of Establishment. (Voted.)	5	5	Teachers, laboratory assistants, etc. ...	5,001		5,851	
			Shorthand pay	860		860	
			Special pay for Hostel Superintendent ...				
			Ditto for Students Information Bureau ...	110			
	11	11	Mechanics	5,262		5,199	
	8	8	Clerks and librarians	7,131		7,071	
			Special pay for librarian				
	28	28	Servants	3,084		3,084	
			Temporary Establishment	300			
			Deduct—Probable savings				
			Total—Pay of Establishment Voted ...	**21,748**	**22,000**	**21,065**	
Allowances (*Charged.*)			*Travelling allowance ... ...*	*2,000*		*2500*	
			Other Allowances				
			Total—Allowances—*Charged* ...	**2,000**	**2,000**	**2,500**	
Allowances (Voted).			Travelling allowance	2,500		2,500	
			Grain compensation allowance ...				
			Other allowances	180		180	
			Total—Allowances—Voted ...	**2,680**	**4,830**	**2,680**	
Contingencies (Voted).			Prizes, grants to athletic clubs and common room charges.	1,520		1,220	
			Purchase of apparatus and instruments and chemicals.	7,425		7,225	
			Purchase of books and periodicals including library charges.	3,755		3,755	
			Customs duty on imported stores ...	1,113		1,113	
			Freight on European stores	742		742	
			Miscellaneous contingencies	4,440		4,430	
			Purchase of bicycles				
			Students Information Bureau	100			

37—EDUCATION—A—University—*concld.*

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Government Arts Colleges—*concld.* Contingencies—*concld.*			Rents, rates and taxes	4,260		4,260	
			Purchase of typewriters				
			Furniture maintenance	400		400	
			Laboratory contingencies	2,600		2,600	
			Total—Contingencies Voted ...	**26,355**	**25,755**	**25,755**	
			Total—Government Arts Colleges. Voted ...	**2,40,858**	**2,77,585**	**2,44,470**	
			Charged ...	*42,622*		*62,340*	
Government Professional Colleges.			Training Colleges—				
Pay of Officers—(Voted.)	2	2	Principals, Professors, etc. ...	12,900		13,083	
			Special pay				
			Deduct—Probable savings ...	—2,500			
			Total—Pay of Officers Voted ...	**10,400**	**9,400**	**13,083**	
Pay of Establishment.—(Voted)			Teachers			480	
	1	1	Clerk	540		540	
	5	5	Servants	600		600	
			Total—Pay of Establishment ...	**1,140**	**1,206**	**1,620**	
Allowances (Voted)			Travelling allowance	400		400	
			Grain compensation allowance				
			Other allowances	255		255	
			Total—Allowances—Voted ...	**655**	**650**	**655**	
Contingencies—(Voted)			Furniture maintenance	25		25	
			Prizes, grants to athletic clubs and common room charges.	124		124	
			Purchase of apparatus, instruments and chemicals.	41		41	
			Purchase of books and periodicals including library charges.	400		400	
			Rents, rates and taxes	1,260		1,260	
			Miscellaneous contingencies	940		940	
			Boarding charges	300		300	
			Total—Contingencies Voted ...	**3,090**	**3,090**	**3,090**	
			Stipend to pupil-teachers ... Voted ...	1,200	1,700	1,700	
			Contribution to Government of Madras for training Oriya students. Voted	1,000			
			Total—Government Professional Colleges. Voted	**17,485**	**16,046**	**20,148**	

37—EDUCATION—B—Secondary.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Government secondary schools for boys.	5	5	Masters	27,900		22,435	
Pay of Officers—(Voted.)			Special pay				
			Leave salaries				
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**27,900**	**25,600**	**22,435**	
Pay of Establishment—(Voted.)	113	114	Teachers (non-gazetted)	1,12,175		1,11,541	
			Special pay	2,512		3,036	
	5	5	Clerks	2,631		2,607	
	24	24	Servants	2,948		2,760	
			Temporary establishment	2,067		1,290	
			Special pay to hostel superintendents ...	3,540		1,920	
			Special pay for librarians in Government high schools.	600		480	
			Leave salaries			250	
			Total—Pay of Establishment—Voted ...	**1,26,473**	**1,23,000**	**1,23,884**	
Allowances-(Voted)			Travelling allowance	1,950		1,160	
			Grain compensation allowance ...				
			Other allowances	2,620		2,473	
			Total—Allowances—Voted ...	**4,570**	**4,570**	**3,633**	
Contingencies—(Voted.)			Purchase of books and periodicals including library charges.	900		910	
			Purchase of apparatus, instruments and chemicals.	970		850	
			Prizes, grants to athletic clubs and common room charges.	3,207		2,000	
			Rents, rates and taxes	5,094		4,382	
			Miscellaneous contingencies	7,860		7,540	
			Maintenance of furniture	700			
			Purchase of bicycles	80			
			Purchase of typewriters	390			
			Petty construction and repairs	615		90	
			Boarding charges	2,186		1,980	
			Other Charges, travelling allowances, honoraria etc.			1,200	
			Deduct—Probable savings	—1,002			
			Total—Contingencies—Voted...	**21,000**	**19,000**	**18,952**	
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR BOYS.	**1,79,943**	**1,72,170**	**1,68,904**	

37—EDUCATION—B—Secondary—*concld.*

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Government secondary schools for girls.	2	2	Masters and mistresses	9,180		9,600	
			Special pay	1,200			
Pay of Officers (Voted).			**Total—Pay of Officers—Voted ...**	**10,380**	**10,320**	**9,600**	
Pay of Establishment. (Voted).	41	44	Teachers (non-gazetted)	38,532		32,242	
	2	2	Clerks	1,248		1,231	
	14	14	Servants	1,680		1,680	
			Temporary Establishment	1,080		840	
			Special pay for Hostel Superintendent ...	240		240	
			Special pay for librarians in Government high schools.	120		120	
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**37,895**	**35,850**	**35,853**	
Allowances (Voted).			Travelling allowances	450		450	
			Grain compensation allowance... ...				
			Other allowances	300		300	
			Total—Allowances—Voted ...	**750**	**750**	**750**	
Contingencies (Voted).			Purchase of books and periodicals including library charges.	460		460	
			Prizes, grants to athletic clubs and common room charges.	451		391	
			Purchase of apparatus and instruments and chemicals.				
			Purchase of Furniture and apparatus ...	200			
			Rents, rates and taxes	1,701		1,681	
			Miscellaneous contingencies	13,737		13,507	
			Petty construction and repairs ...			5	
			Boarding charges	1,550		1,550	
			Total—Contingencies—Voted ...	**18,099**	**16,697**	**17,594**	
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS. Voted ...	**67,124**	**63,617**	**63,797**	

37—EDUCATION—C—Primary.

Government primary schools A—for boys.			Teachers	1,15,870 (Teachers and Special pay)			
			Special pay				
Pay of Establishment (Voted).			Clerks				
			Servants				
			Leave salaries	400			
			Temporary Establishment	6,263			
			Contribution to Madras for leave salary ...				
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**1,22,533**	**1,20,125**	**1,16,600**	

37—EDUCATION—C—Primary.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (Voted).			Travelling allowance	1,000			
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**1,000**	**1,000**		
Contingencies (Voted).			Prizes, grants to athletic clubs and common-room charges.	300			
			Rents, rates and taxes	141			
			Miscellaneous contingencies	6,500			
			Maintenance of furniture			6,700	
			Books and periodicals				
			Petty construction and repairs	5,700		4,900	
			Other charges (gardening)				
			Total—Contingencies—Voted...	**12,641**	**12,000**	**11,600**	
			Total—A—Government primary schools for boys.	**1,36,174**	**1,33,125**	**1,28,200**	
Government primary schools B—for girls.	6	6	Masters and Pandits and special pay ...	1,698		1,698	
	1	1	Servant	120		120	
Pay of Establishment (Voted).			Temporary Establishment	480		480	
			Leave salaries	50			
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**2,348**	**2,298**	**2,298**	
Allowances (Voted).			Travelling allowance				
			Grain compensation allowance				
			Other allowances				
			Total—Allowances—Voted ...				
Contingencies (Voted).			Prizes, grants to athletic clubs and common-room charges.	30		30	
			Rents, rates and taxes	86		86	
			Miscellaneous contingencies	60		60	
			Petty construction and repairs			5	
			Total—Contingencies Voted ...	**176**	**176**	**181**	
			Total—B—Government primary schools for girls.	**2,524**	**2,474**	**2,479**	
			Total—Government primary schools Voted.	**1,38,698**	**1,35,599**	**1,30,679**	

37—EDUCATION—D—Special.

Sub-heads.	Strength. 1936-37.	1937-38.	Details by primary units, secondary units and detailed heads. (*Non-voted items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Training Schools for Masters.	1	1	Master (gazetted)	4,028		3,960	
Pay of Officers (Voted).			**Total—Pay of Officers** Voted ...	**4,028**	**3,960**	**3,960**	
Pay of Establishment (Voted).	69	63	Teachers (non-gazetted), Pandits, Instructors	46,481		52,726	
	1	1	Clerk	540		538	
			Special pay for hostel Superintendents ...	900			
			Do for librarian	120			
			Do for Agency	2,520		840	
			Personal pay	384			
			Leave salaries	1,806		140	
	4	9	Servants	1,424		480	
			Temporary Establishment	5,537			
			Deduct—Probable savings	—1,500			
			Total—Pay of Establishment Voted ...	**58,212**	**54,000**	**54,724**	
Allowances (Voted).			Travelling allowance	695		610	
			Grain compensation allowance ...				
			Other allowances	825		925	
			Total—Allowances Voted ...	**1,520**	**1,232**	**1,535**	
Contingencies (Voted).			Furniture maintenance	450		240	

37—EDUCATION—D—Special.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
Training Schools for Masters—*concld.*			Purchase of apparatus and instruments and chemicals.	792		412	
Contingencies—*concld.*			Purchase of books and periodicals including library charges.	615		290	
			Other charges (gardening)	100		100	
			Prizes, grants to athletic clubs and common-room charges.	358		150	
			Rents, rates and taxes	1,935		1,619	
			Miscellaneous contingencies	3,206		4,412	
			Model allowance	100		100	
			Boarding charges	340		340	
			Purchase of typewriter	400			
			Deduct—Probable savings				
			Total—Contingencies—Voted ...	**8,296**	**8,000**	**7,663**	
			Stipends to pupil-teachers ... Voted ...	41,000	43,887	44,906	
			Contribution to Madras Government Voted...	100			
			TOTAL—TRAINING SCHOOLS FOR MASTERS.	**1,13,156**	**1,11,079**	**1,12,788**	
Training Schools for Mistresses.	18	18	Teachers (non-gazetted), Pandits and Instructors.	16,440		16,143	
Pay of Establishment (Voted).	2	2	Clerks	1,162		540	
			Special pay	180		180	
			Personal pay	120			
	4	4	Servants	588		240	
			Temporary Establishment	360			
			Leave salaries	600			
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**19,450**	**18,950**	**17,103**	

37—EDUCATION—D—Special.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
Training Schools for Mistresses—*concld.*				Rs.	Rs.	Rs.	Rs.
Allowances (Voted).			Travelling allowance	100		110	
			Total—Allowances Voted ...	100	100	110	
Contingencies (Voted).			Maintenance of furniture	200		200	
			Prizes, grants to athletic clubs and common-room charges.	99		99	
			Purchase of books and periodicals including library charges.	320		320	
			Rents, rates and taxes	1,800		1,800	
			Miscellaneous contingencies	2,006		1,838	
			Pay of menials	96		100	
			Apparatus and materials				
			Boarding charges	300		320	
			Conductress' wages	168		200	
			Deduct—Probable savings			—100	
			Total—Contingencies—Voted ...	4,989	4,577	4,777	
			Stipends to pupil-teachers Voted ...	3,200	3,200	2,800	
			TOTAL—TRAINING SCHOOLS FOR MISTRESSES.	27,739	26,827	24,790	
Other Schools ...	13	13	Masters	14,332		13,684	
Pay of Establishment (Voted).			Temporary teachers			540	
			Special pay for hostel Superintendent ...	720		540	
			Special pay for Librarian	120			
	1	1	Clerk	540		480	
	4	4	Servants	480		150	
			Leave salaries				
			Total—Pay of Establishment—Voted ...	16,192	15,394	15,394	
Allowances (Voted).			Travelling allowances	350		700	
			Grain compensation allowance				
			Other allowances				
			Total—Allowances—Voted ...	350	100	700	
Contingencies (Voted).			Prizes, grants to athletic clubs and common-room charges.	80		80	
			Purchase of apparatus, instruments and chemicals.			300	
			Purchase of books and periodicals including library charges.	300			
			Boarding charges	550		560	
			Rents, rates and taxes	589		448	
			Miscellaneous contingencies	508		508	
			Total—Contingencies—Voted ...	2,027	2,000	1,896	
			TOTAL—OTHER SCHOOLS—Voted ...	18,569	17,494	17,990	

37—EDUCATION—E—General.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Direction	*1*	*1*	*Director of Public Instruction*	*21,550*		*19,250*	
Pay of Officers (*Charged.*)			Total—Pay of Officers—*Charged* ...	*21,550*	*19,431*	*19,250*	
Pay of Officers (Voted).	1	1	Inspectress of Schools	7,850			
	1	1	Personal Assistant and Registrar of Examinations.	5,400		2,200	
			Total—Pay of Officers—Voted ...	**13,250**	**4,930**	**2,200**	
Pay of Establishment (Voted).	17	17	Clerks and typists	19,320		17,710	
			Special pay				
			Shorthand pay	500		462	
	10	10	Servants...	1,680		1,540	
			Leave salaries			440	
			Total—Pay of Establishment—Voted ...	**21,500**	**17,533**	**20,152**	
Allowances (*Charged*).			*Travelling allowance*	*2,750*	*3,000*	*2,500*	
			Other allowances				
			Contribution for passage	*600*	*600*	*600*	
			Total—Allowances—*Charged* ...	*3,350*	*3,600*	*3,100*	
Allowances (Voted).			Travelling allowance	3,400		1,750	
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**3,400**	**2,000**	**1,750**	
Contingencies (Voted).			Furniture maintenance	50		50	
			Purchase of books and periodicals including library charges.	150		100	
			Rents on telephones and liveries to peons ...	1,054		950	
			Miscellaneous contingencies	1,661		1,500	
			Purchase of typewriters	385		1,600	
			Do. Bicycle	100			
			Total—Contingencies—Voted ...	**3,400**	**4,000**	**4,200**	
			TOTAL—DIRECTION { Voted ...	**41,550**	**51,494**	**28,302**	
			TOTAL—DIRECTION { *Charged* ...	*24,900*		*22,350*	

37—EDUCATION—E—General.

Sub-heads.	Strength. 1936-37.	1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Inspection— B—Indian Education.	4	3	Inspectors, District Educational Officer, District Inspectresses.	19,405		23,240	
Pay of Officers (voted).	4	4	District Inspectors	16,727		18,781	
			Leave salaries	250			
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**36,382**	**43,000**	**42,021**	
Pay of Establishment (Voted).	11	11	Deputy Inspectors of Schools	22,584		10,744	
	1	1	Sub-Assistant Inspectress	840			
	1	1	Special Inspector for Muhammadan Education.	1,536		4,127	
			Personal pay				
	2	2	Special Inspectors for depressed class education.	2,407			
	1	1	Inspector of Students' Residences ...	1,073		1,020	
	67	66	Sub-Inspectors	75,291		62,264	
			Special pay for Sub-Inspectors ...			166	
			Special pay for Inspector of Manual Training.				
	1	1	Inspecting Maulavis	698		686	
	1	1	Inspector of Sanskrit Schools	2,880		2,880	
	69	64	Clerks and attenders	33,511		15,115	
			Shorthand pay	360		360	
	54	54	Servants	8,124		3,290	
			Inspectors of Physical Education ...	3,339			
			Temporary Establishment	330		240	
			Leave salaries	1,079		350	
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted...	**1,54,052**	**1,55,500**	**1,57,742**	

37—EDUCATION—E—General—*contd.*

Sub-heads.	Strength.		Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	1936-37.	1937-38.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Inspection—*contd.* Allowances (Voted).			Travelling allowance	37,675		37,398	
			Grain compensation allowance				
			Other allowances	500			
			Total—Allowances—Voted ...	**38,175**	**37,400**	**37,398**	
Contingencies (Voted)			Furniture maintenance	447		350	
			Other contingencies and Magic Lantern Lectures.				
			Purchase of books and periodicals including library charges.	855		162	
			Purchase of typewriter	385		385	
			Purchase of bicycles	85			
			Service postage and telegrams				
			Rents, rates and taxes	3,127		2,770	
			Miscellaneous contingencies	9,138		9,274	
			Boarding charges of Students' Residence Committee.	1,400		583	
			Total—Contingencies—Voted ...	**14,937**	**14,500**	**13,474**	
District School Committee (Voted).	1	1	Clerk	462	456	510	
			Travelling allowance			100	
			Contingencies	40	40	40	
			Total—District School Committee—Voted	**502**	**496**	**650**	

37—EDUCATION—E—General.

Sub-heads.	Strength. 1986-87.	Strength. 1987-88.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1987-88.	Revised Estimate, 1986-87.	Budget Estimate, 1986-87.	Accounts, 1985-86.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Miscellaneous—School Examination Board, Text-Book Committee, Board of Secondary Education and Selection Board.							
Allowances (Voted).			Travelling allowance	1,000		800	
			Other allowances				
			Total—Allowances—Voted ...	**1,000**	**800**	**800**	
Contingencies (Voted).			Furniture maintenance				
			Miscellaneous contingencies	300		300	
			Total—Contingencies—Voted ...	**300**	**300**	**300**	
			Fees to selected members of Text-Book Committee. Voted.	500			
			Fees to Expert Reviewers of Text-Books Voted.	1,000			
			Total—School Examination Board, etc. Voted	**2,800**	**1,100**	**1,100**	
Sanskrit Association, Governing Bodies of Sanskrit Colleges.							
Allowances (Voted).			Travelling allowance	500		500	
			Other allowances				
			Total—Allowances—Voted ...	**500**	**500**	**500**	
Contingencies (Voted).			Contingencies ... ... Voted ...				
Contributions (Voted).			Contribution to other Governments for training.				
			Contribution to other Governments for Examinations.				
			Total—Contributions—Voted ...				
			Total—Sanskrit Association, etc. Voted.	**500**	**500**	**500**	

DEMAND No. 14.

MAJOR HEAD—38—MEDICAL.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 8,67,859.
Charged ... ... Rs. 85,967.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT.					
A—Superintendence—					
Pay of Officers	*Charged* ...	*32,427*	*29,490*	*25,300*	
Pay of Officers	Voted ...	4,885	2,190		
Pay of Establishment	Voted ...	18,941	14,417	21,801	
Allowances	*Charged* ...	*3,692*	*4,000*	*3,192*	
Allowances	Voted ...	1,711	2,000	1,896	
Contingencies	Voted ...	5,000	5,000	5,700	
Total—A	Voted ...	30,537	57,097	28,897	
	Charged ...	*36,119*		*28,492*	
B—District Medical Officers—					
Pay of Officers	*Charged* ...	*29,582*	*14,435*	*42,388*	
Pay of Officers	Voted ...	54,542	59,963	54,009	
Pay of Establishment	Voted ...	17,840	26,727	15,144	
Allowances	*Charged* ...	*2,950*	*1,300*	*2,400*	
Allowances	Voted ...	8,300	8,000	7,985	
Contingencies	Voted ...	5,000	4,500	4,892	
Total—B	Voted ...	85,682	1,14,925	81,480	
	Charged ...	*32,532*		*44,788*	
C—Reserve Medical Subordinates—					
Pay of Officers	Voted ...	11,000	7,500	9,230	
Pay of Establishment	Voted ...	23,800	18,000	9,660	
Allowances	Voted ...	4,000	3,000	1,000	
Training of Officers	Voted ...	2,900	1,100	2,415	
Deduct—Probable savings					
Total—C—Voted ...		41,700	29,600	22,305	
TOTAL—MEDICAL ESTABLISHMENT	Voted ...	1,57,919	2,01,622	1,32,682	
	Charged ...	*68,651*		*73,280*	

38—MEDICAL—*Continued.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
HOSPITALS AND DISPENSARIES.				
A—Mufassal Hospitals and Dispensaries—				
Pay of Officers ... ... Voted ...	37,150	36,400	36,280	
Pay of Establishment ... ... Voted ...	1,74,259	1,72,705	1,60,913	
Allowances ... ... Voted ...	17,370	19,700	17,125	
Contingencies ... ... Voted ...	1,15,429	1,14,218	1,08,527	
Deduct—Establishment charges recoverable from the Central Government.	—1,228	—1,228	—1,228	
Total—A Voted ...	**3,42,980**	**3,41,795**	**3,21,617**	
B—Grants to Hospitals and Dispensaries—				
Recurring grants to District Boards for medical relief (includes maintenance grants in South Orissa). Voted	1,09,326	88,790	1,00,108	
Grants for equipment ... ... Voted ...	800	800	800	
Grants to ordinary hospitals ... ... Voted ...	1,905	1,905	1,905	
Grants to hospitals in Government Estates ... ... Voted ...	120	120	120	
Grants to leper asylums ... ... Voted ...	13,425	13,425	13,425	
Grants to private institutions (Mission Hospital at Serango in Ganjam Agency). Voted	1,250	1,000	1,000	
Grants for the treatment of venereal diseases ... Voted ...	1,200	...	...	
Grants for the treatment of Kala-Azar ... ... Voted ...				
Grants to local bodies for construction of dispensaries ... Voted ...	2,050			
Grants to local bodies for treatment of lepers ... ... Voted ...	2,700			
Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries. Voted	8,150	5,700	5,700	
Total—B Voted ...	**1,40,926**	**1,11,740**	**1,23,058**	

38—MEDICAL.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
C—Other charges				
(a) Government Medical Officers employed in institutions under the control of local bodies—				
(1) Taluk headquarters institutions—				
Pay of Officers ... ... Voted ...	5,280	4,995	5,000	
Pay of Establishment .. ... Voted ...	21,280	20,000	24,100	
Allowances ... ... Voted ...	1,600	1,600	1,600	
Total—(1)—Voted ...	**28,060**	**26,595**	**30,700**	
(2) Other institutions—				
Pay of Officers ... ... Voted ...				
Pay of Establishment ... ... Voted ...	8,486	8,000		
Allowances ... ... Voted ...	300	300		
Total—(2)—Voted ...	**8,786**	**8,300**		
Total—(a) ...	**36,846**	**34,895**	**30,700**	
(b) Itki Sanatorium—				
Contribution payable to the Government of Bihar—Voted ...	1,300	700	1,000	
Total—(b)—Voted ...	**1,300**	**700**	**1,000**	
Total—C—Voted ...	**38,146**	**35,595**	**31,700**	
TOTAL—HOSPITALS AND DISPENSARIES—Voted ...	**5,22,052**	**4,89,130**	**4,76,375**	
GRANTS FOR MEDICAL PURPOSES ... ... Voted ...	6,075	3,600	3,825	
TOTAL—GRANTS FOR MEDICAL PURPOSES—Voted ...	**6,075**	**3,600**	**3,825**	
MEDICAL COLLEGES AND SCHOOLS.				
A—Medical College—				
Scholarships ... ... Voted ...	2,580	2,480	3,120	
Contribution payable to Bihar Government for the Prince of Wales Medical College, Patna. Voted	75,075	40,425	57,750	
Total—A ...	**77,655**	**42,905**	**60,870**	
B—Medical Schools—				
Pay of Officers ... ... *Charged* ...	*2,400*	*2,600*	*2,400*	
Pay of Officers ... ... Voted ...	32,379	29,900	35,415	
Pay of Establishment ... ... Voted ...	11,692	11,915	12,176	
Allowances ... ... *Charged* ...				
Allowances ... ... Voted ...	1,700	2,200	1,800	
Contingencies ... ... Voted ...	12,000	11,670	10,140	
Scholarships ... ... Voted ...	3,252	2,346	3,252	
Total—B { Voted ...	**61,023**	**60,631**	**64,683**	
Total—B { *Charged* ...	*2,400*			
TOTAL—MEDICAL COLLEGES AND SCHOOLS { Voted ...	**1,38,678**	**1,03,536**	**1,25,553**	
TOTAL—MEDICAL COLLEGES AND SCHOOLS { *Charged* ...	*2,400*			

38—MEDICAL.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
MENTAL HOSPITAL.	Rs.	Rs.	Rs.	Rs.
Charges payable to the Board of Trustees, Ranchi European Mental Hospital. *Charged*	*6,116*	*6,500*	*6,500*	
Contribution payable to other Governments for sharing Indian Mental Hospital. Voted	28,935	14,000	20,000	
TOTAL—MENTAL HOSPITAL { Voted ...	**28,935**	**20,500**	**26,500**	
{ *Charged* ...	*6,116*			
CHEMICAL EXAMINER.				
Fees payable to other Governments for chemical examination—Voted ...	11,000	6,500	11,000	
Total—Voted ...	**11,000**	**6,500**	**11,000**	
Charges in England—				
High Commissioner—				
Sterling Overseas pay ... ... *Charged* ...	*8,800*	*4,160*	*8,320*	
Stores for India ... ... Voted ...	3,200	4,240	4,440	
Total—Charges in England { Voted ...	**3,200**	**8,400**	**12,760**	
{ *Charged* ...	*8,800*			
Loss or gain by Exchange...				
TOTAL—38—MEDICAL { Voted ...	**8,67,859**	**8,33,288**	**8,61,975**	
{ *Charged* ...	*85,967*			

38—MEDICAL—Medical Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. *Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs-	Rs.
Superintendence	1	1	*Director of Health and Prisons Services 1 (2,300—50—2,500).*	*28,107*	*25,530*	*25,300*	
Pay of Officers—(*Charged*)			*Deputy Director of Hospitals 1 (1,500—60—1,800).*				
			Contribution for leave salary of I. M. S. Officers.	*4,320*	*3,960*		
			Total—Pay of Officers—*Charged* ...	*32,427*	29,490	*25,300*	
Pay of Officers—(Voted).	1	1	Personal Assistant	3,660			
			Provincial Leprosy Relief Officer ...	1,225			
			Total—Pay of Officers—Voted	**4,885**	**2,190**		
Pay of Establishment. (Voted).	22	22	Clerks	15,070		17,930	
			Servants	1,947		1,947	
			Leave salaries	1,000		1,000	
			Special pay (shorthand pay)	924		924	
			Total—Pay of Establishment—Voted	**18,941**	**14,417**	**21,801**	
Allowances—(*Charged*)			*Travelling allowance*	*3,500*		*3,000*	
			Other allowances	*192*		*192*	
			Fees for the members of the Medical Board for examining candidates for all-India Services.				
			Total—Allowances—*Charged* ...	**3,692**	**4,000**	**3,192**	

38—MEDICAL—Medical Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics*).	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence—*concld.* Allowances (Voted)			Travelling allowance	1,515		1,200	
			Grain compensation allowance ...	196		196	
			Other allowances				
			Fees for the members of the Medical Board for examining candidates for all-India Services.				
			Total—Allowances ... Voted ...	**1,711**	**2,000**	**1,396**	
Contingencies—(Voted).			Medical stores ... ... } Miscellaneous contingencies ... ... }	5,000		5,700	
			Total—Contingencies—Voted ...	**5,000**	**5,000**	**5,700**	
			TOTAL—SUPERINTENDENCE. Voted ...	**30,537**	**57,057**	**28,897**	
			TOTAL—SUPERINTENDENCE. *Charged* ...	*36,119*		*28,492*	
DISTRICT MEDICAL OFFICERS. Pay of Officers (*Charged.*)	2	1	*Surgeons*	*25,104*		*34,150*	
			Overseas pay			*3,600*	
			Contribution on account of leave salaries payable to other Governments.	*4,478*		*4,638*	
			Total—Pay of Officers (*Charged*) ...	*29,582*	*14,435*	*4,388*	
Pay of Officers ... (Voted).	8	8	Surgeons	28,203		27,325	
	6	6	Assistant Surgeons	25,379		24,924	
			Special pay	960		960	
			Leave salaries			800	
			Uncovenanted Medical Officers ...				
			Temporary Assistant Surgeons ...				
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**54,542**	**59,963**	**54,009**	

38—MEDICAL—Medical Establishment—*concld.*

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
District Medical Officers—*concld.*	4	2	Sub-Assistant Surgeon	3,240		5.100	
Pay of Establishment (Voted).			Special pay	564		564	
	14	12	Clerks	7,228		8.000	
			Leave salaries	200		500	
	12	10	Servants	1,284		980	
			Temporary Establishment				
			Contribution to Madras for leave salary ... Contribution to Madras pensionary charges	5,324			
			Total—Pay of Establishment—Voted ...	**17,840**	**26,727**	**15,144**	
Allowances (*Charged*).			*Travelling allowance*	*1,800*	*700*	*700*	
			Contibution for passage	*1,150*	*600*	*1,700*	
			Total—Allowances—*Charged* ...	*2,950*	*1,300*	*2,400*	
Allowances(Voted.)			Travelling allowance	8.000		7.600	
			Grain compensation allowance				
			Other allowanees	300		335	
			Total—Allowances—Voted ...	**8,300**	**8,000**	**7,935**	
Contingencies (Voted).			Rents, rates and taxes	550		251	
			Miscellaneous	3,500		3,191	
			Medical stores	950		950	
			Total—Contingencies—Voted ...	**5,000**	**4,500**	**4,392**	
			TOTAL—DISTRICT MEDICAL OFFICERS. Voted ...	**85,682**	**1,14,925**	**81,480**	
			TOTAL—DISTRICT MEDICAL OFFICERS. *Charged* ...	***32,532***		***44,788***	
RESERVE MEDICAL SUBORDINATES.							
Pay of Officers (Voted).	3	5	Assistant Surgeons	11,000		10,730	
			Deduct—Probable savings			—1,500	
			Total—Pay of Officers—Voted ...	**11,000**	**7,500**	**9,230**	
Pay of Establishment (Voted).	6	19	Sub-Assistant Surgeons	23,800		9,660	
			Total—Pay of Establishment—Voted ...	**23,800**	**18,000**	**9,660**	
Allowances (Voted.)			Travelling allowances	3,000		700	
			Other allowances	1,000		300	
			Total—Allowances—Voted ...	**4,000**	**3,000**	**1,000**	
Training of officers (Voted).			Training of Officers	2,900	1,100	2,415	
			Total—Training of Officers - Voted ...	**2,900**	**1,100**	**2,415**	
			Deduct—Probable savings				
			TOTAL—RESERVE MEDICAL SUBORDINATES—Voted.	41,700	29,600	22,305	

38—MEDICAL—Hospitals and Dispensaries.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Mufassal Hospitals and Dispensaries.	1	1	Civil Surgeon	6,810		7,900	
	7	7	Assistant Surgeons	30,340		27,180	
Pay of Officers (Voted).	1	1	Deputy Superintendents	1,200		1,200	
			Deduct—Probable savings	—1,200			
			Total—Pay of Officers Voted ...	**37,150**	**36,400**	**36,280**	
Pay of Establishment (Voted).	51	51	Sub-Assistant Surgeons and their allowances	85,681		1,25,385	
	2	2	Women Sub-Assistant Surgeons ...	13,608		3,156	
			Special pay				
	4	4	Clerks and typists	1,695		1,572	
	2	1	Lady doctors (including women apothecaries).	1,800		1,800	
	1	1	Maternity supervisors	1,800		1,800	
	51	51	Compounders, dressers, etc.	22,800		7,032	
			Special pay				
	2	2	X-Ray mechanics	780		528	
	27	29	Matrons, Nurses and Sisters	18,495		13,716	
	7	7	Midwives	4,200			
			Do. Temporary	330			
			Special pay	149			
	88	90	Servants (including nursing orderlies) ...	13,456		5,424	
	11	11	Totis (including women Totis) ...	1,464			
			Bonus to Totis	264			
			Leave salaries	2,061		500	
			Temporary establishment for leprosy treatment and propaganda.				
			Temporary house physicians and house surgeons.				
			Deduct—Probable savings				
			Contribution to Madras for leave salary ...	5,726			
			Total—Pay of Establishment—Voted ...	**1,74,259**	**1,72,705**	**1,60,913**	
Allowances (Voted.)			Travelling allowance	10,000		10,100	
			Other allowances and Honoraria (including X-Ray, house rent, Ration and Dhobi allowances and uniform allowances to Nurses and Midwives).	7,370		7,025	
			Grain compensation allowance				
			Total—Allowances—Voted ...	**17,370**	**19,700**	**17,125**	

38—MEDICAL—Hospitals and Dispensaries.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Mufassil Hospitals and Dispensaries—*concld.*				Rs.	Rs.	Rs.	Rs.
Contingencies (Voted.)			Customs duty on imported stores ...	.			
			Pay of menials	1,304		800	
			Rents, rates and taxes	2,867		2,742	
			Uniform	1,460		1,460	
			Electric current charges	7,500		7,500	
			Miscellaneous	23,350		22,900	
			Diet (South Orissa)	26,000		27,900	
			Furniture	180		100	
			Telephone charges	168		150	
			Clothing and bedding	3,800		4,000	
			Medical stores and instruments ...	42,800		41,275	
			Equipment of state hospitals	2,000		2,000	
			Petty construction and repairs	2,000		700	
			Deduct—Probable savings			—3,000	
			Total—Contingencies—Voted ...	**1,15,429**	**1,14,218**	**1,08,527**	
			Deduct—Establishment charge recoverable from the Central Government for the hospital at False Point Light House.	—1,228	—1,228	—1,228	
			Total ...	**1,14,201**	**1,12,990**	**1,07,299**	
			TOTAL—MUFASSAL HOSPITALS AND DISPENSARIES Voted ...	**3,42,980**	**3,41,795**	**3,21,617**	

38—MEDICAL—Hospitals and Dispensaries.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
OTHER CHARGES—							
Government Medical Officers employed in institutions under the control of local bodies—							
(1) Taluk headquarters institutions—							
Pay of Officers (Voted.)	1	1	Civil Assistant Surgeon	4,420		4,190	
			Special pay	810		810	
			Total—Pay of Officers—Voted ...	**5,230**	**4,995**	**5,000**	
Pay of Establishment (Voted)	10	10	Sub-Assistant Surgeons	21,230			
			Special pay				
			Woman Sub-Assistant Surgeon				
			Special pay				
			Total—Pay of Establishment—Voted ...	**21,230**	**20,000**	**24,100**	
Allowances (Voted.)			Travelling allowance	1,600		1600	
			Other allowances				
			Total—Allowances—Voted ...	**1,600**	**1,600**	**1,600**	
			Total—(1) Voted ...	**28.060**	**26,595**	**30.700**	
(2) Other institutions. Pay of Establishment (Voted.)	2	4	Sub-Assistant Surgeons	8,486			
			Total—Pay of Establishment—Voted ...	**8,486**	**8,000**		
Allowances (Voted.)			Travelling allowance	300			
			Other allowances				
			Total—Allowances—Voted ...	**300**	**300**		
			Total—(2)—Voted ...	**8,786**	**8,300**		
Grants for medical purposes (Voted.)			Grant to the Council of Medical Registration.	1,750	1,200	1.750	
			Grant to the Nurses' Registration Council ...	1,500		750	
			Coutribution to the Government of Bihar for Medical Examination Board.	1,325	1,400	1,325	
			Travelling allowance of members of the Indian Medical Council.	1,500	1,000		
			Total—Grant for Medical purposes Voted.	**6,075**	**3,600**	**3,825**	

38—MEDICAL—Medical Colleges and Schools.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Medical Schools...	1	1	*Special pay of Superintendent*	*2,400*		*2,400*	
Pay of Officers (*Charged*).			**Total—Pay of Officers—*Charged*** ...	*2,400*	*2,600*	*2,400*	
Pay of Officers ... (Voted.)	6	6	Teachers	31,479		24,515	
			Special pay	900		900	
			Total—Pay of Officers—Voted ...	**32,379**	**29,900**	**35,415**	
Pay of Establishment. (Voted.)	2	2	Laboratory Assistants	840		840	
	5	5	Demonstrators	7,980		8,400	
			Leave salaries	100		200	
	1	1	Matrons and midwives	420		420	
	3	3	Clerks	1,632		1,596	
	6	6	Servants...	720		720	
			Temporary Establishment				
			Total—Pay of Establishment—Voted ...	**11,692**	**11,915**	**12,176**	
Allowances ... (Voted.)			Travelling allowance	600		400	
			Grain compensation allowance ...				
			Other allowances	1100		900	
			Total—Allowances—Voted ...	**1,700**	**2,200**	**1,300**	
Contingencies ... (Voted.)			Customs duty on imported stores ...	100		100	
			Prizes and medals	200		370	
			Instruments and apparatus	2,400		400	
			Grants to games club	200		200	
			Rents, rates and taxes	1,100		1,100	
			Miscellaneous contingencies	2,850		2,820	
			Remuneration to examiners				
			Libraries...	1,000		1,000	
			Grant to scholarship-holders at Medical Schools for medical books.	600		600	
			Grants for training of students in squad, Company and stretcher drill.				
			Electric current charges	2,800		2,800	
			Models and diagrams	450		450	
			Medical stores	300		300	
			Total—Contingencies—Voted ...	**12,000**	**11,670**	**10,140**	
Scholarships ... (Voted.)			Scholarships and stipends	3,252		3,252	
			Total—Scholarships—Voted ...	**3,252**	**2,346**	**3,252**	
			TOTAL—MEDICAL SCHOOLS. Voted ...	**61,023**	**60,631** (Voted and Charged)	**64,683**	
			TOTAL—MEDICAL SCHOOLS. *Charged* ...	*2,400*			

DEMAND No. 15.

MAJOR HEAD—39—PUBLIC HEALTH.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 2,80,815.

Charged ... ... Rs.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT.				
A—Superintendence—				
Pay of Officers			9,900	
Pay of Establishment			1,815	
Allowances			2,650	
Contingencies			898	
Lump provision for A. D. P. H. and his strff ... ... Voted ...	13,500			
Total—A—Voted ...	**13,500**		**15,203**	
B—Engineering Branch—				
Pay of Officers				
Pay of Establishment ... ... Voted ...	11,452	10,614	11,940	
Allowances ... ... Voted ...	300	350	300	
Contingencies ... ... Voted ...	500	600	484	
Add—Establishment charges payable to P. W. D. for execution of Public Health Works. Voted ...	6,177	5,964		
Contribution to the Government of Bihar for the services of the S. E., P. H. C. and his office. Voted ...	20,630	10,159	14,512	
Total—B—Voted ...	**39,059**	**27,687**	**27,236**	
C—Mufassal Health Establishment—				
Pay of Officers ... ... Voted ...	6,050	5,850	5,800	
Pay of Establishment ... ... Voted ...	35,873	35,430	12,500	
Allowances ... ... Voted ...	8,984	10,000	3,200	
Contingencies ... ... Voted ...	3,100	3,000	1,000	
Total—C—Voted ...	**54,007**	**54,280**	**22,500**	
D—Sanitary Inspector's School—				
Pay of officers ... ... Voted ...	320			
Contingencies ... ... Voted ...	130			
Contribution to the Government of Bihar for the training of Sanitary Inspectors. Voted ...	120		60	
Total—D—Voted ...	**570**		**60**	

39—PUBLIC HEALTH.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
E—Vaccination Establishment—				
Pay of Establishment ... ... Voted ...	17,014	15,800	31,215	
Allowances ... ... Voted ...	4,636	4,500	10,960	
Contingencies ... ... Voted ...	1,500	1,500	3,600	
Total—E—Voted...	**23,150**	**21,800**	**45,775**	
TOTAL—PUBLIC HEALTH ESATBLISHMENT Voted ...	**1,30,286**	**1,03,767**	**1,10,774**	
GRANTS FOR PUBLIC HEALTH PURPOSES.				
Grant for diet survey ... ... Voted ...	500			
Contributions on account of Health Officers and Sanitary Inspectors-Voted...	15,433	5,056	11,667	
Contribution towards Kala-Azar Commission ... Voted ...				
Medical examination of scholars and teaching of hygiene in high schools—Voted.	8,432	7,950	7,950	
Contributions to District Boards and Municipalities for water-supply, sewerage and drainage—Voted.				
Grants to District Boards for Public Health Schemes (a) Voted ...	30,000	30,396	30,000	
Contribution towards Drug Addiction enquiry ... Voted ...	100			
TOTAL—GRANTS FOR PUBLIC HEALTH PURPOSES—Voted...	**54,465**	**43,402**	**49,617**	
EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.				
A—Malaria—				
Pay of officers ... ... Voted ...	1,400			
Pay of establishment ... ... Voted ...	2,021			
Allowances ... ... Voted ...	1,635			
Contingencies	5,964			
Free supply of quinine to certain schools ... Voted ...				
Purchase of quinine for sale ... ... Voted ...	1,700			
Commission on sale of quinine ... ... Voted ...	85			
Total—A—Voted ...	**12,805**	**1,900**	**1,750**	
B—Other Epidemic Diseases—				
Pay of Officers ... ... Voted ...	4,200	4,200	4,200	
Pay of Establishment ... ... Voted ...	3,270	3,724	2,752	
Allowances ... ... Voted ...	3,350	3,190	2,840	
Contingencies ... ... Voted ...	5,500	9,500	6,800	
Purchase of bacteriophage from the Government of Bihar—Voted ...	7,900	7,900	10,000	
Purchase of vaccine lymph from the Government of Bihar—Voted ...	7,000	6,000	8,000	
Total—B—Voted ...	**31,220**	**34,514**	**34,092**	
C—Publicity Campaign—				
Pay of Establishment ... ... Voted ...	400		550	
Allowances ... ... Voted ...	40		50	
Contingencies ... ... Voted ...	400		600	
Total—C—Voted ...	**840**		**1,200**	
TOTAL—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—Voted.	**44,865**	**36,414**	**37,042**	

(a) Rs. 10,000 each for the District Boards of Cuttack, Balasore and Puri.

39—PUBLIC HEALTH—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
BACTERIOLOGICAL LABORATORY.					
Pay of Officers	Voted ...	6,325			
Pay of Establishment	Voted ...	2,860			
Allowances	...	400			
Contingencies	...	12,700			
Contribution to the Government of Bihar ...	Voted ...	1,028	1,815	2,593	
TOATL—BACTERIOLOGICAL LABORATORIES—Voted ...		**23,373**	**1,815**	**2,593**	
PASTEUR INSTITUE.					
Contribution to the Government of Bihar for supply of vaccines	Voted ...	2,360	1,120	1,600	
TOTAL—PASTEUR INSTITUTE—Voted ...		**2,360**	**1,120**	**1,600**	
WORKS—A.					
Original Works— Major Works	Voted ...				
Minor Works	Voted ...	8,477	8,000	8,035	
Repairs	Voted	16,411	20,118	13,783	
	Charged	*5,000*			
TOTAL—A—ORIGINAL WORKS AND REPAIRS	**Voted ...**	**24,888**	**28,118**	**21,818**	
	Charged ...	*5,000*			
Tools and Plant	...			1,500	
Percentage charges on account of tools and plant payable to the P. W. D. Voted.		580	560		
Suspense	...				
Total—Voted ...		**580**	**560**	**1,500**	
TOTAL—WORKS	**Voted ...**	**25,468**	**28,678**	**23,318**	
	Charged ...	*5,000*			
Add—					
(1) Pro-rata Share of Establishment ...	... Voted ...	465	654		
(2) Pro ra'a Share of Tools and plant charges ...	...				
Total—Pro-rata Share ...		**465**	**654**		
TOTAL—39—PUBLIC HEALTH	Voted ...	**(a)2,81,280**	**2,15,850**	**2,24,944**	
	Charged ...	*5,000*			

(a) The demand excludes Rs. 465 on account of pro-rata share and Rs. 5,000 for the Sanitary charges of the Government house.

39—PUBLIC HEALTH—Public Health Establishment.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics*). (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
Superintendence.			Pay of Officers				
Pay of Officers (Voted.)	1	1	Assistant Directors of Public Health ...			9,900	
			Personal Assistant				
			Total—Pay of Officers—Voted ...			**9,900**	
Pay of Establishment (Voted.)	1	1	Health Inspectors (Special Inspector of Vaccination).			1,045	
	2	2	Clerks			550	
			Servants			220	
			Leave salaries				
			Total—Pay of Establishment—Voted ...	...	...	**1,815**	
Allowances (Voted.)			Travelling allowance			2,650	
			Fixed travelling allowance				
			Other allowances				
			Total—Allowances—Voted ...			**2,650**	
Contingencies (Voted.)			Rents, rates and taxes				
			Purchase of typewriters			400	
			Other contingencies			438	
			Total—Contingencies—Voted ...			**838**	
			Lump provision for Assistant Directors of Public Health and staff. } Voted ...	13,500			
			Total—Superintendence—Voted ...	13,500		15,203	
Engineering Branch.	3	3	Supervisors, overseers and sub-overseers ...	4,707		7,920	
Pay of Establishment, (Voted.)			Special pay	900		900	
			Temporary upper and lower subordinates ...	3,405		2,400	
		1	Accountant and accounts clerks ...	720			
	1	1	Clerks, estimators and draftsmen ...	520		600	
	1	1	Daftaries, Jamadars and Peons ...	120		120	
			Temporary Establishment	1,080			
			Leave salaries				
			Engine driver and fitter, etc.				
			Deduct—Probable savings				
			Total—Pay of Establishment Voted ...	**11,452**	**10,614**	**11,940**	

39—PUBLIC HEALTH—Public Health Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Engineering Branch—*concld.*			Travelling allowance	300		300	
Allowances (Voted)			Other allowances				
			Total—Allowances—Voted ...	**300**	**350**	**300**	
Contingencies (Voted.)			Customs duty on imported stores ...				
			Contingencies	500		484	
			Total—Contingencies—Voted ...	**500**	**600**	**484**	
			Add—				
			Establishment charges payable to P. W. D. for execution of Public Health Works Voted.	6,177	5,964		
			Contribution to the Government of Bihar for the services of the Superintending Engineer, Public Health Circle, and his office.	20,630	10,159	14,512	
			Total—Engineering Branch—Voted ...	**39,059**	**27,687**	**27,236**	
Mufassil Health Establishment.	1	1	District Health Officer	6,050		5,800	
Pay of Officers (Voted.)			**Total—Pay of Officers**—voted ...	**6,050**	**5,850**	**5,800**	
Pay of Establishment (Voted.)	2	2	Municipal Health Officer	5,163			
	18	17	Health Inspectors	21,476		12,500	
	19	18	Servants	3,518			
			Leave salary	900			
			Leave salary contribution of officers reverting to Madras.	4,816			
			Total—Pay of Establishment—Voted ...	**35,873**	**35,430**	**12,500**	
Allowances (Voted)			Travelling allowance	6,864		3,200	
			Other allowances	2,120			
			Total—Allowances—Voted ...	**8,984**	**10,000**	**3,200**	
Contingencies (Voted.)			Rents, rates and taxes	300		300	
			Other contingencies	2,800		700	
			Total—Contingencies—Voted ...	**3,100**	**3,000**	**1,000**	
			Total—Mufassil Health Establishment { Voted ...	**54,007**	**54,280**	**22,700**	

39—PUBLIC HEALTH—Public Health Establishment.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
Vaccination Establishment. Pay of Establishment (Voted.)	6	6	Inspectors and Sub-Inspectors ...	3,096		31,185	
	27	28	Vaccinators and their assistants ...	13,172			
			Leave salary			30	
			Leave salary contribution of officers reverting to Madras.	746			
			Total—Pay of Establishment—Voted ...	**17,014**	**15,800**	**31,215**	
Allowances (Voted)			Travelling Allowance	4,576		4,600	
			Other allowances	60		6,360	
			Total—Allowances—Voted ...	**4,636**	**4,500**	**10,960**	
Contingencies (Voted.)			Medical stores	200		200	
			Miscellaneous	1,300		3,400	
			Total—Contingencies ...	**1,500**	**1,500**	**3,600**	
			TOTAL—VACCINATION ESTABLISHMENT. Voted ...	**23,150**	**21,800**	**45,775**	

39—PUBLIC HEALTH—Grants for Public Health purposes.

Sub-heads. (1)	1936-37. (2)	1937-38. (3)	(4)	(5)	(6)	(7)	(8)
Medical examination of Scholars, etc.			**MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS.**				
Pay of Officers ... (Voted.)	1	1	School Medical Officers	3,830		3,600	
			Total—Pay of Officers—Voted ...	**3,830**	**3,600**	**3,600**	
Pay of Establishment (Voted.)	1	1	Assistant School Medical Officer ...	1,342		1,320	
			Clerk				
	1	1	Peon	120		120	
			Total—Pay of Establishment—Voted ...	**1,462**	**1,440**	**1,440**	
Allowances (Voted)			Travelling allowance	1,500		1,500	
			Other allowances	1,490		1,260	
			Total—Allowances—Voted ...	**2,990**	**2,760**	**2,760**	
Contingencies (Voted.)			Contingencies	150		150	
			Total—Contingencies—Voted ...	**150**	**150**	**150**	
			TOTAL—MEDICAL EXAMINATION OF SCHOLARS, ETC.	**8,432**	**7,950**	**7,950**	

39—PUBLIC HEALTH—Grants for Public Health purposes.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Contribution to District Boards and Municipalities for water-supply, sewerage and drainage.				
			Grants to District Boards for rural water-supply and drainage.				
Grants to District Boards for Public Health Schemes.			**GRANTS TO DISTRICT BOARDS FOR PUBLIC HEALTH SCHEMES.**				
			Cuttack	10,000		10,000	
			Balasore	10,000		10,000	
			Puri	10,000		10,000	
			TOTAL—GRANTS, Etc. ...	30,000	30,396	30,000	

39—PUBLIC HEALTH—Expenses in connection with Epidemic Diseases.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Malaria ...		1	Antimalarial officer	1,400			
Pay of Officers (Voted.)			**Total Pay of officer**—Voted ...	**1,400**			
Pay of Establishment (Voted.)		1	Sub-Assistant Surgeon	325			
		1	Health Inspector	1,432			
		2	Servant	264			
			Total—Pay of Establishment—Voted ...	**2,021**			
Allowances (Voted)			Travelling allowance	1,150			
			Other allowances	485			
			Total—allowances—Voted ...	**1,635**			
Contingencies (Voted.)			Equipment	1,200			
			Furniture	100			
			Miscellaneous contingencies				
			Miscellaneous Antimalarial operations at Balugan.	464			
			Total—Contingencies—Voted ...	**5,964**			
			Free supply of quinine to certain schools ...				
			Purchase of quinine for sale	1,700		1,700	
			Commission on sale of quinine... ...	85		50	
			TOTAL—MALARIA—Voted ...	**12,805**	**1,900**	**1,750**	
Other Epidemic Diseases.	1	1	Reserve of Assistant Surgeons	4,200		4,200	
Pay of Officers (Voted.)			**Total—Pay of Officers**—Voted ...	**4,200**	**4,200**	**4,200**	
Pay of Establishment (Voted.)			Temporary Epidemic Doctors	1,920		1,152	
	1	1	Health Inspector				
	1	1	Servants				
			Vaccinators	1,350		1,600	
			Total—Pay of Establishment—Voted ...	**3,270**	**3,724**	**2,752**	
Allowances (Voted)			Travelling allowance	1,400		1,400	
			Other allowances	1,950		1,440	
			Total—Allowances—Voted ...	**3,350**	**3,190**	**2,840**	
Contingencies (Voted.)			Anti-influenza and anti-cholera vaccines ...	5,400		1,400	
			Miscellaneous	100		4,900	
			Total—Contingencies—Voted ...	**5,500**	**9,500**	**6,300**	

39—PUBLIC HEALTH—Expenses in connection with Epidemic Diseases.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. *Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
			Purchase of Bacteriophage from the Government of Bihar.	7,900	7,900	10,000	
			Purchase of vaccine lymph from the Government of Bihar.	7,000	6,000	8,000	
			TOTAL—OTHER EPIDEMIC DISEASES.	**31,220**	**34,514**	**34,092**	
Publicity campaign			Clerk			550	
Pay of Establishment. (Voted.)			Peon				
			Total—Pay of Establishment—Voted ...	**400**		**550**	
Allowances ... (Voted.)			Travelling allowance	40		50	
			Other allowances				
			Total—Allowances—Voted ...	**40**		**50**	
Contingencies ... (Voted.)			Contingencies	400		600	
			Total—Contingencies—Voted ...	**400**		**600**	
			TOTAL—PUBLICITY CAMPAIGN ... Voted.	**840**		**1,200**	

39—PUBLIC HEALTH—Bacteriological Laboratories.

Sub-heads. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Bacteriological. Laboratory Pay of Officers (Voted.)			Pay of Officers ... ... Voted ...	6,325			
			Bacteriologist to Government ...				
			Total—Pay of Officers—Voted ...	**6,325**			
Pay of Establishment (Voted.)			Media man	2,860			
			Laboratory Assistant				
			Typist shorthand pay				
			Packer and Peon				
			Leave salary				
			Total—Pay of Establishment ...	**2,860**			
Allowances ... (Voted.)			Allowances	460			
			Total—Allowances—Voted ...	**460**			
Contingencies ... (Voted.)			Contingencies	12,700			
			Total—Contingencies—Voted ...	**12,700**			
			Contribution to other Governments for utilising the Bacteriological Laboratory. Voted	1,028	1,815	2,593	
			TOTAL—BACTERIOLOGICAL LABORATORIES.—Voted ...	**23,373**	**1,815**	**2,593**	

DEMAND No. 16.

MAJOR HEAD—40—AGRICULTURE.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs 1,58,867.

Charged ... ... Rs............

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Agricultural Department—				
A—Expert Staff—				
Pay of Officers ... ... Voted ...	17,754	16,407	14,614	
Pay of Establishment ... ... Voted ...	22,263	20,550	20,454	
Allowances ... ... Voted ...	8,080	7,500	7,670	
Contingencies ... ... Voted ...	850	1,500	1,579	
Total—A—Voted ...	**48,947**	**45,957**	**44,317**	
B—Agricultural Demonstration—				
Pay of Establishment ... ... Voted ...		312	900	
Allowances ... ... Voted ...		200	200	
Contingencies ... ... Voted ...		588	1,000	
Total—B—Voted ...		**1,100**	**2,100**	
C—Public Service—				
Well-Boring Staff—				
Pay of Establishment ... ... Voted ...	3,627	1,234	1,389	
Allowances ... ... Voted ...	1,370	600	600	
Contingencies ... ... Voted ...	2,000	2,000	2,050	
Total—C—Voted ...	**6,997**	**3,834**	**4,039**	
Total—Agricultural Department—Voted ...	**55,944**	**50,891**	**50,456**	
D—Experimental farms—				
(a)—Cuttack farm—				
Pay of Establishment ... ... Voted ...	2,389	2,393	2,184	
Allowances ... ... Voted ...	120	120	120	
Contingencies ... ... Voted ...	23,241	21,845	20,595	
Total—(a)—Voted ...	**25,750**	**24,358**	**22,899**	
(b)—Small farms—				
Pay of other Establishment ... ... Voted ...	2,948	2,700	2,832	
Allowances ... ... Voted ...	150	379	436	
Contingencies ... ... Voted ...	22,932	20,536	20,536	
Total—(b)—Voted ...	**26,030**	**23,615**	**23,804**	
(c)—Subsidised farms—				
Pay of establishment ... ... Voted ...	1,440			
Allowances ... ... Voted ...	240			
Contingencies ... ... Voted ...	1,728			
Total—(c)—Voted ...	**3,408**			
Total—Experimental farms—Voted ...	**55,188**	**47,973**	**46,703**	

40—AGRICULTURE—Agricultural Experiments.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Agricultural Experiments—				
Sugarcane cultivation—				
Pay of Officers ... ... Voted ...				
Pay of Establishment ... ... Voted ...				
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...	8,532	1,468		
Total—Sugarcane Cultivation—Voted ...	**8,532**	**1,468**		
TOTAL—AGRICULTURAL EXPERIMENTS—Voted ...	**8,532**	**1,468**		
Agricultural Education and Research –				
Rice Research station—				
Rice Research scheme—				
Pay of establishment ... ... Voted ...	12,178	547 (Pay, Allowances and Contingencies)	11,500	
Allowances ... ... Voted ...	2,000		7,000 (Allowances and Contingencies)	
Contingencies ... ... Voted ...	21,375			
Deduct—Charges recoverable from the Government of India ...	...	−547	−18,500	
Total—Rice Research Scheme—Voted ...	**35,553**			
Total—Agricultural Education and Research—Voted ...	**35,553**			
PUBLIC EXHIBITIONS AND FAIRS	**150**	**150**	**150**	
Scheme for the improvement of agricultural marketing in India—				
Pay of Officers ... ... Voted ...				
Pay of Establishment ... ... Voted ...				
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...				
Total—Scheme for the improvement, etc.—Voted ...				
Other charges—				
Seeds, implements and manures	3,500			
Total—Other charges—Voted ...	**3,500**	**2,200**	**2,100**	
GRAND TOTAL—40—AGRICULTURE—Voted ...	**1,58,867**	**1,02,682**	**99,409**	

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A—Expert staff...	1	1	Deputy Director of Agriculture ...	11,480		9,680	
Pay of officers (Voted.)	1	1	Assistant Director of Agriculture ...	5,074		4,834	
			Special pay	1,200		100	
			Leave salaries				
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**17,754**	**16,407**	**14,614**	
Pay of the Subordinate Agricultural Service employed at experimental farms.	1	1	Large farms—Manager	2,184		2,064	
	19	18	Overseers—Large and small farms ...	17,631		14,384	
Pay of Establishment (Voted.)			Research—Overseers			506	
	5	4	Office clerks	2,848		2,900	
	7	5	Servants	600		600	
			Deduct—Probable savings	−1,000			
			Total—Pay of Establishment—Voted ...	**22,263**	**20,550**	**20,454**	
Allowances (Voted.)			Travelling allowance	8,000		7,670	
			Other allowances	80			
			Total—Allowances—Voted ...	**8,080**	**7,500**	**7,670**	
Contingencies ... (Voted.)			Customs duty on imported stores ...				
			Rents, rates and taxes				
			Miscellaneous	850		1,579	
			Total—Contingencies—Voted ...	**850**	**1,500**	**1,579**	
			TOTAL—A—EXPERT STAFF—Voted ...	**48,947**	**45,957**	**44,317**	

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
B—Agricultural Demonstration. Pay of Establishment (Voted.)			Assistant Agricultural Demonstrator ...			900	
			Total—Pay of Establishment ...		**312**	**900**	
Allowances (Voted)			Travelling allowance		200	200	
			Total—Allowances—Voted ...		**200**	**200**	
Contingencies (Voted.)			Purchase and distribution of seeds, manure, etc.				
			Experimental cultivation			900	
			Other charges			100	
			Total—Contingencies—Voted ...		**588**	**1,000**	
			TOTAL—B—AGRICULTURAL DEMONSTRATION.		**1,100**	**2,100**	
C—Public Service		1	Supervisor	2,310			
Well-Boring Staff		1	Mistri				
Pay of Establishment (Voted.)		1	Servant				
			Temporary Establishment	1,317		1,389	
			Total—Pay of Establishment—Voted ...	**3,627**	**1,234**	**1,389**	
Allowances (Voted)			Travelling allowance	1,370		600	
			Other allowances				
			Total—Allowances—Voted ...	**1,370**	**600**	**600**	
Contingencies (Voted.)			Contingencies ... ... Voted ...	2,000	2,000	2,050	
			Total—Contingencies—Voted ...	**2,000**	**2,000**	**2,050**	
			TOTAL—C—WELL-BORING STAFF...	**6,997**	**3,834**	**4,039**	
D—Experimental Farms.			(*a*)—Cuttack Farm—				
Pay of Establishment (Voted.)			Sanctioned staff of Subordinate Agricultural Service.				
			Manager				
			Overseers				
			Average cost of staff				
	1	1	Farm clerk	780		780	
	3	3	Sardars	618		620	
	1	1	Servant	120		120	
	1	1	Mistry	436		424	
			Godown Sardar	240		240	
			Contribution for leave salaries ...	200			
			Total—Pay of Establishment—Voted ...	**2,389**	**2,393**	**2,184**	

40—AGRICULTURE—Agricultural Department.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics*). (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
D—Experimental Farms—*concld.*			Travelling allowance	120		120	
Allowances (Voted.)			Other allowances				
			Total—allowances—Voted ...	**120**	**120**	**120**	
Contingencies (Voted.)			Miscellaneous	18,550		18,550	
	27	45	Pay of Kamdars	4,691		2,045	
			Total—Contingencies—Voted ...	**23,241**	**21,845**	**20,595**	
			TOTAL—(a) CUTTACK FARM—Voted	**25,750**	**24,358**	**22,899**	
(*b*)—Small Farms			**(6) Farms at Sambalpur, Khurda, Balia, Kujang, Puri and Aul.**				
Pay of Establishment. (Voted.)			Manager				
			Overseers				
			Average cost of the staff				
	5	5	Servants	600		600	
	7	7	Sardars	2,348		2,232	
			Total—Pay of Establishment—Voted ...	**2,948**	**2,700**	**2,832**	
Allowances ... (Voted.)			Travelling allowance	90		280	
			Grain compensation allowance ...				
			Other allowances	60		156	
			Total— Allowances—Voted ...	**150**	**379**	**436**	
Contingencies ... (Voted.)			Miscellaneous contingencies	19,630		17,234	
			Pay of Kamdars	3,302		3,302	
			Total—Contingencies—Voted ...	**22,932**	**20,536**	**20,536**	
			TOTAL—(b)—SMALL FARMS ...	**26,030**	**23,615**	**23,804**	
(*c*) Subsidised farms.							
Pay of establishment (Voted.)		3	Overseers	480			
		12	Sardars	960			
			Total—Pay of establishment—Voted ...	**1,440**			
Allowances (Voted.)			Travelling allowance	240			
			Total—Allowances—Voted ...	**240**			
Contingencies (Voted.)			Pay of Kamdars	1,440			
			Travelling allowance of Kamdars ...	288			
			Total—Contingencies—Voted ...	**1,728**			
			Total—(c)—Subsidised farms—Voted ...	**3,408**			
			TOTAL—D—EXPERIMENTAL FARMS	**55,188**	**47,973**	**46,703**	

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads, (*Charged items in italics*).	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36,
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Agricultural Education and Research.				Rs.	Rs.	Rs.	Rs.
Rice Research station.			Rice Research Scheme				
Pay of establishment (Voted.)		1	Paddy specialist	2,880		11,500	
		3	Research assistants	3,847			
		1	Physiologist	900			
		1	Clerk	330			
		1	Field overseer	768			
		5	Field men	1,800			
		6	Sardars	1,080			
		1	Junior plant collector	18			
		1	Laboratory attendant	135			
		4	Servants	420			
			Total—Pay of establishment—Voted ...	**12,178**		**11,500**	
Allowances (Voted)			Travelling allowance	2,000			
Contingences (Voted.)			Field work expenses and other contingencies	8,875			
			Wire fencing	1,000			
			Purchase of bulls and preparation of land for cultivation.	1,500			
			Laboratory and office equipment ...	2,500			
			Erection of building at Jeypore ...	3,500			
			Construction of a small field laboratory and pucca threshing floor.	4,000			
			Total—Contingencies—Voted ...	**21,375**		**7,000**	
			Total—Rice Research Station—Voted ...	**35,553**	**547**	**18,500**	
			Deduct—Charges recoverable from Governments, Department, etc.		—547	—18,500	
			Total—Agricultural Education and Research—Voted ...	**35,553**			

DEMAND No. 17.
MAJOR HEAD—41—VETERINARY.

Estimate of the total grant required in 1937-38.

Voted......Rs. 1,19,293.

Charged......Rs.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A—Superintendence—				
Pay of Officers ... ... Voted ...	13,858	12,029	9,490	
Pay of Establishment ... ... Voted ...	6,740	5,800	6,526	
Allowances ... ... Voted ...	2,900	3,260	2,460	
Contingencies ... ... Voted ...	19,630	11,000	7,876	
Total—A—Voted ...	**43,123**	**32,089**	**26,352**	
B—Veterinary Instruction—				
Veterinary College—				
Contribution to the Government of Bihar for the Veterinary College. Voted ...	1,500	500	1,000	
Stipends and Scholarships ... ... Voted ...	480			
Total—B—Instruction—Voted ...	**1,980**	**500**	**1,000**	
C—Subordinate Establishment—				
Pay of Establishment ... ... Voted ...	7,020	2,636	10,620	
Allowances ... ... Voted ...	1,400	2,600	3,100	
Contingencies ... ... Voted ...	300	1,000	1,150	
Total—C—Voted ...	**8,720**	**16,236**	**14,870**	
D—Hospitals and Dispensaries—				
Pay of Establishment ... ... Voted ...	38,170	30,629	30,380	
Allowances ... ... Voted ...	9,070	6,912	6,255	
Contingencies ... ... Voted ...	8,700	7,960	7,240	
Grants and subsidies ... ... Voted ...	2,000			
Total—D—Voted ...	**57,940**	**45,501**	**43,875**	
E—Other charges—				
Veterinary Research and investigation—				
Pay of officers ... ... Voted ...	3,300			
Pay of establishment ... ... Voted ...	800			
Allowances ... ... Voted ...	2,000			
Contingencies ... ... Voted ...	1,430			
Total—E—Other charges—Voted ...	**7,530**			
GRAND TOTAL—41—VETERINARY—Voted ...	**1,19,293**	**94,326**	**86,097**	

41—VETERINARY.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
A—Superintendence.	1	1	Assistant Directors	6,330		7,290	
Pay of Officers (Voted) ...			Special pay	1,200			
	1	1	District Veterinary Officer	5,323		2,200	
			Leave salaries	1,000			
			Total—Pay of Officers—Voted ...	**13,853**	**12,029**	**9,490**	
Pay of Establishment. (Voted) ...	1	1	Laboratory Assistant	1,500		1,500	
	4	4	Clerks	2,900		4,206	
	7	7	Servants	840		720	
			Temporary establishment	1,000			
			Leave salaries	500		100	
			Total—Pay of Establishment—Voted ...	**6,740**	**5,800**	**6,526**	
Allowances (Voted)			Travelling allowance	2,900		2,460	
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**2,900**	**3,260**	**2,460**	
Contingencies (Voted) ...			Customs duty on imported stores ...				
			Instruments and apparatus	500			
			Rents, rates and taxes	569			
			Miscellaneous contingencies	2,361		7,876	
			Purchase of sera and vaccine	15,000			
			Carriage and storage of above	1,200			
			Total—Contingencies—Voted ...	**19,630**	**11,000**	**7,876**	
			TOTAL—SUPERINTENDENCE—Voted...	**43,123**	**32,089**	**26,352**	

41—VETERINARY.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
1	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
C—Subordinate Establishment.	11	3	Veterinary Inspectors and Assistants ...	4,980		10,620	
Pay of Establishment. (Voted.)	8	2	Servants	240			
			Officers on training				
			Temporary Establishment				
			Contribution for leave salaries	1,800			
			Deduct—Probable savings				
			TOTAL—Pay of Establishment—Voted	**7,020**	**12,636**	**10,620**	
Allowances. (Voted)			Travelling allowance	1,400		3,100	
			Grain compensation allowances ...				
			Other allowances				
			Total—Allowances—Voted ...	**1,400**	**2,600**	**3,100**	
Contingencies (Voted.)			Investigation of cattle disease	300			
			Inoculation against cattle disease ...				
			Miscellaneous contingencies				
			Total—Contingencies—Voted ...	**300**	**1,000**	**1,150**	
			TOTAL—SUBORDINATE ESTABLISHMENT.—Voted.	**8,720**	**16,236**	**14,870**	
D—Hospital and Dispensaries.			Extension of Subordinate Veterinary Service				
Pay of Establishment (Voted.)	26	31	Veterinary Assistants	30,714		28,340	
			Special pay	3,358		1,440	
			Officers on training				
	1	1	Compounder	396			
	12	15	Servants	2,112		600	
			Temporary establishment	1,440			
			Leave salaries	150			
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**38,170**	**30,629**	**30,380**	

41—VETERINARY.

Sub-heads.	Strength. 1936-37.	1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (Voted)			Travelling allowance	8,200		5,820	
			Grain compensation allowances ...				
			Other allowances	390		435	
			Allowances for temporary veterinary staff	480			
			Total—Allowances—Voted ...	**9,070**	**6,912**	**6,255**	
Contingencies (Voted.)			Instruments, appliances and apparatus ...	2,248		1,070	
			Miscellaneous contingencies	5,752		6,170	
			Contingencies for temporary veterinary staff.	700			
			Total—Contingencies—Voted ...	**8,700**	**7,960**	**7,240**	
Grants and Subsidies. (Voted)			Grants to district boards for the supply of serum and vaccine.				
			Grants to district boards and committees in case of severe outbreak of cattle disease.	2,000			
			Total—Grants and Subsidies—Voted ...	**2,000**			
			TOTAL—HOSPITALS AND DISPENSARIES—Voted.	**57,940**	**45,501**	**43,875**	
E—Other charges.		1	Disease Investigation Officer	3,300	...	...	
Veterinary Research and Investigation.			**Total—Pay of Officers**—Voted ...	**3,300**	...	...	
Pay of officers (Voted.)							
Pay of establishment (Voted.)		1	Typist Clerk	320	...	...	
		1	Servant	80	...	...	
			Leave salary	400	...	...	
			Total—Pay of establishment—Voted ...	**800**	...	...	
Allowance (Voted.)			Travelling allowance	2,000	...	...	
			Total—Allowances—Voted ...	**2,000**	...	...	
Contingencies (Voted.)			Tour expenses and other contingent charges	150	...	...	
			Cost of stains	180	...	...	
			Purchase of typewriter	350	...	...	
			Field microscope	650	...	...	
			Furniture	100	...	...	
			Total—Contingencies—Voted ...	**1,430**	...	...	
			Total—Other charges—Voted.	**7,530**	...	...	

DEMAND No. 18.

MAJOR HEAD—42—CO-OPERATIVE CREDIT.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 1,45,443.

Charged ... ... Rs.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Direction—				
Contribution for sharing the services of the Registrar, Co-operative Societies of other Governments. Voted.	27,680	28,598	27,080	
Total—Direction—Voted ...	**27,680**	**28,598**	**27,080**	
Superintendance—				
Pay of Officers ... ... Voted ...	20,394	18,556	27,147	
Pay of Establishment ... ... Voted ...	65,245	34,220	37,891	
Allowances ... ... Voted ...	21,470	14,000	13,000	
Contingencies ... ... Voted ...	11,318	5,572	4,848	
Deduct Probable Savings	—5,000			
Total—Superintendance—Voted ...	**1,13,427**	**72,348**	**82,886**	
Grants-in-aid—				
Grants and subsidies ... ... Voted ...	4,336	13,644	13,644	
Total—Grants-in-aid—Voted ...	**4,336**	**13,644**	**13,644**	
GRAND TOTAL—42—CO-OPERATIVE CREDIT—Voted ...	**1,45,443**	**1,14,590**	**1,23,610**	

42—Co-operative Credit.

Sub-heads.	Strength. 1936-37.	1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendance	1	1	Deputy Registrar	10,580		14,400	
Pay of Officers (Voted.)	2	2	Assistant Registrars	6,258		10,947	
			Special pay	1,251		1,800	
			Co-operative Re-organization scheme ...	2,360			
			Total—Pay of Officers—Voted ...	**20,394**	**18,556**	**27,147**	
Pay of Establishment (Voted.)	1	1	Sub-Deputy Registrars (South Orissa) ...	2,219			
	11	11	Inspectors	7,207		8,182	
	19	19	Clerks	15,624		16,598	
	16	16	Servants	2,040		2,219	
			Leave salaries	1,172		1,912	
			Temporary establishment	9,077		8,380	
			Contribution to Madras for leave salaries ...	330			
			Shorthand pay	600		600	
			Co-operative Reorganization scheme ...	26,976			
			Total—Pay of Establishment—Voted ...	**65,245**	**34,220**	**37,891**	
Allowances (Voted.)			Travelling allowance	21,320		12,900	
			Other allowances (remuneration to copyists)	150		100	
			Total—Allowances—Voted ...	**21,470**	**14,000**	**13,000**	
Contingencies (Voted.)			Rents, rates and taxes	1,264		966	
			Furniture, typewriter, etc.	4,000			
			Telephone charges				
			Purchase of cycle				
			Miscellaneous	6,054		3,882	
			Total—Contingencies—Voted ...	**11,318**	**5,572**	**4,848**	
Grants and subsidies (Voted.)			Contribution to Co-operative Federation for audit.		7,793	7,798	
			Contribution to Co-operative Federation for supplying free sets of registers and forms to new societies.	118	118	118	
			Contribution to Co-operative Federation for pay and allowances of Auditors.		2,709	2,709	
			Contribution to Co-operative Federation for the Development Fund.		1,287	1,287	
			Contribution to Co-operative Federation for training of bank managers and auditors.				
			Contribution to Co-operative Federation for inspecting clerks in backward areas.	600	550	550	
			Grant to co-operative societies composed of backward castes.				
			Grant for remission of money order commission.	1,187	1,187	1,187	
			Grant for co-operative training and education (South Orissa).	1,431			
			Grant to the Orissa Provincial Co-operative Bank.	1,000			
			Total—Grants and Subsidies—Voted...	**4,336**	**13,644**	**13,644**	

DEMAND No. 19.

MAJOR HEAD—43—INDUSTRIES.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 2,00,570.

Charged... ... Rs. 28,300.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A—Direction—				
Pay of Officers ... ... *Charged...*	*25,000*	*6,940*		
Pay of Officers ... ... Voted ...	1,750			
Pay of Establishment ... ... Voted ...	14,303	4,460		
Allowances ... ... *Charged...*	*3,300*	*2,000*		
Allowances ... ... Voted ...	3,000	1,000		
Contingencies ... ... Voted ...	2,250	3,234		
Total—Direction { Voted ...	**21,303**	**17,634**		
{ *Charged* ...	*28,300*			
B—Industrial Education—				
1. Engineering and Survey Schools—				
Orissa School of Engineering—				
Pay of Officers ... ... Voted ...	26,940	26,320	26,175	
Pay of Establishment ... ... Voted ...	16 660	16,560	16,456	
Allowances ... ... Voted ...	2,500	2,000	2,600	
Contingencies ... ... Voted ...	16,430	15,546	15,550	
Scholarships and Stipends ... ... Voted ...	7,500	6,500	6,500	
Total—Engineering and Survey Schools—Voted ...	**70,030**	**66,926**	**67,281**	
2. Industrial and Technical Schools—				
Phulbani Industrial School—				
Pay of Establishment ... ... Voted ...	3,300	3,200	3,228	
Allowances ... ... Voted ...	60	60	60	
Contingencies ... ... Voted ...	2,500	1,500	2,500	
Scholarships and Stipends ... ... Voted ...	1,440	1,435	1,400	
Total—Phulbani Industrial School—Voted ...	**7,300**	**6,195**	**7,188**	

43—INDUSTRIES—Industries.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Grants-in-aid to Technical Institutes (including grants to weaving school under the Angul Co-operative Union). Voted	10,440	9,480	9,480	
Grants to Salvation Army for reclamation of Pans ... ... Voted ...	1,008	1,008	1,008	
State technical scholarships ... ... Voted ...				
Other scholarships and stipends ... ... Voted ...	7,656	5,404	6,254	
Contribution to other provinces ... ... Voted ...	24,740	14,819	20,290	
Total—Industrial Education—Voted ...	**1,21,174**	**1,03,832**	**1,11,501**	
C—Industrial Development—				
1. Industrial Adviser—				
Pay of Officers ... ... Voted ...	6,200	5,900	5,900	
Pay of Establishment ... ... Voted ...	120	120	120	
Allowances ... ... Voted ...	800	700	500	
Contingencies ... ... Voted ...	150	140	150	
Total—Industrial Adviser—Voted ...	**7,270**	**6,860**	**6,670**	
2. Sericulture—				
Pay of establishment ... ... Voted ...	700			
Allowances ... ... Voted ...	490	250	250	
Contingencies ... ... Voted ...	66			
Total—2—Sericulture—Voted ...	**1,256**	**250**	**250**	
3. Weaving Demonstration—				
Pay of establishment ... ... Voted ...	12,060	7,420	7,530	
Allowances ... ... Voted ...	2,912	1,600	1,640	
Contingencies ... ... Voted ...	1,194	150	200	
Total—3—Weaving Demonstrations—Voted ...	**16,166**	**9,170**	**9,370**	
4. Industrial experiments ... ... Voted ...				
5. Industrial exhibitions and fairs ... ... Voted ...				
6. Demonstration and Experimental Factories—				
Development of Handloom Industries—				
Marketing Organization Scheme—				
Pay of establishment ... ... Voted ...	4,525			
Allowances ... ... Voted ...	400			
Contingencies ... ... Voted ...	7,800			
Grants and Subsidies ... ... Voted ...	7,900			
Total—Development of Handloom Industries Marketing Organization Scheme—Voted.	**20,625**	**3,301**		
Total—6—Demonstration and Experimental Factories—Voted ...	**20,625**	**3,301**		

43—INDUSTRIES.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
7. Dyeing Demonstration—				
Pay of Establishment ... ... Voted ...	1,140	720	720	
Allowances ... ... Voted ...	210	140	140	
Contingencies ... ... Voted ...	80	50	50	
Total—7—Dyeing Demonstration—Voted ...	**1,430**	**910**	**910**	
Total—C—Voted ...	**47,747**	**20,491**	**17,200**	
TOTAL—INDUSTRIES Voted ...	**1,89,224**		**1,28,701**	
TOTAL—INDUSTRIES *Charged* ...	*28,300*			
Fisheries—				
(1) Fish Curing Yards—				
Pay of establishment ... ... Voted ...	1,790	1,740	1,300	
Allowances ... ... Voted ...	80	60		
Contingencies ... ... Voted ...	1,530	1,000	1,000	
Total—(1)—Fish Curing Yards—Voted ...	**3,400**	**2,800**	**2,300**	
(2) Other Establishments—				
Pay of establishment ... ... Voted ...	4,396	1,740	1,735	
Allowances ... ... Voted ...	1,200	300	300	
Contingencies ... ... Voted ...	2,350	600	600	
Total—(2)—Other Establishments—Voted ...	**7,946**	**2,640**	**2,635**	
TOTAL—FISHERIES—Voted ...	**11,346**	**5,440**	**4,935**	
TOTAL—43—INDUSTRIES Voted ...	**2,00,570**	**1,53,787**	**1,33,636**	
TOTAL—43—INDUSTRIES *Charged* ...	*28,300*			

43—INDUSTRIES—Industries.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (Charged items in italics.) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
Direction— Pay of Officers (*Charged*).	*1*	*1*	*Director of Development*	*22,000*	*6,100*		
			Special pay	*3,000*	*840*		
			Total—Pay of Officers— *Charged* ...	**25,000**	**6,940**		
Pay of Officers (Voted.)		1	Textile Expert	1,750			
			Total—Pay of Officers—Voted ...	**1,750**			
Pay of Establishment (Voted.)			Clerks	12,583			
			Special pay	...			
			Servants	1,370			
			Leave salaries	350			
			Total—Pay of Establishment—Voted ...	**14,303**	**4,460**		
Allowances (*Charged*).			*Travelling allowance*	*3,300*			
			Other allowances				
			Total—Allowances—*Charged* ...	**3,300**	**2,000**		
Allowances (Voted.)			Travelling allowance	1,000	500		
			Other allowances	2,000	500		
			Total—Allowances—Voted ...	**3,000**	**1,000**		
Contingencies (Voted.)			Customs duty on imported stores ...				
			Miscellaneous contingencies	2,250	3,234		
			Total—Contingencies—Voted ...	**2,250**	**3,234**		
			TOTAL—DIRECTION { Voted ...	**21,303**	**17,634**		
			{ *Charged* ...	*28,300*			
Engineering and Survey School—	1	1	Principal	8,680	8,440	8,440	
Orissa School of Engineering—	3	3	Lecturers	11,300	10,920	10,839	
			Special pay	960	960	960	
Pay of Officers (Voted.)	1	1	Workshop Superintendent	6,000	6,000	5,936	
			Total—Pay of Officers—Voted ...	**26,940**	**26,320**	**26,175**	

43—INDUSTRIES—Industries.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics*).	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment (Voted.)	4	4	Survey teachers	7000		6,811	
			Special pay	240		240	
	4	4	Clerks	3,000		2,981	
	5	5	Servants	620		624	
			Workshop establishment	5,800		5,800	
			Total—Pay of Establishment—Voted ...	**16,660**	**16,560**	**16,456**	
Allowances (Voted)			Travelling allowance	1,500		1,600	
			Remuneration to examiners	1,000		1,000	
			Other allowances				
			Total—Allowances—Voted ...	**2,500**	**2,000**	**2,600**	
Contingencies (Voted.)			Purchase of apparatus and instruments ...	1,000	1,000	1,000	
			Tools and materials for private work ...	1,500	1,500	1,500	
			Rents, rates and taxes	1,880	1,660	1,660	
			Miscellaneous contingencies	10,950	10,265	10,515 (Miscellaneous contingencies and Other examination charges together)	
			Other examination charges	250	250		
			Visits to workshops and special lectures ...	500	500	500	
			Grants to athletic club	400	371	375	
			Total—Contingencies—Voted ...	**16,430**	**15,546**	**15,550**	
Scholarships and stipends (Voted.)			Scholarships	7,500		6,500	
			Total—Scholarships and Stipends-Voted	**7,500**	**6,500**	**6,500**	
			Total—Orissa School of Engineering Voted	**70,030**	**66,926**	**67,281**	
			TOTAL—ENGINEERING AND SURVEY SCHOOLS—Voted.	**70,030**	**66,926**	**67,281**	

43—INDUSTRIES—Industrial Education.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Industrial and Techinal Schools. Phulbani Industrial School. Pay of Establishment (Voted.)	4	4	Masters	2,870		2,810	
			Special pay	310		298	
	1	1	Servant	120		120	
			Total—Pay of Establishment—Voted ...	**3,300**	**3,200**	**3,228**	
Allowances (Voted)			Travelling allowance	60		60	
			Other allowances				
			Total—Allowances—Voted ...	**60**	**60**	**60**	
Contingencies (Voted.)			Instruments and apparatus	150		150	
			Rents, rates and taxes				
			Miscellaneous contingencies	2,350		2,350	
			Total—Contingencies—Voted ...	**2,500**	**1,500**	**2,500**	
Scholarships and stipends (Voted.)			Scholarships and stipends	1,440	1,485	1,400	
			Total—Scholarships and Stipends Voted...	**1,440**	**1,435**	**1,400**	
			Total—Phulbani Industrial Schools Voted	**7,300**	**6,195**	**7,188**	
Other scholarships and stipends. (1) In specific institutes (Voted.)			Bengal Tanning Institute	240		152	
			Victoria Jubilee Technical Institute, Bombay	672		488	
			Indian School of Mines, Dhanbad ...	600		640	
			Engineering College, Bihar	4,382		2,904	
			Cottage Industries Institute, Gulzarbagh ...	504		504	
			Bhagalpur Silk Institute	96		96	
			Bookbinding class, Gulzarbagh ...	5		120	
			Evening mining class, Dhanbad ...	157		300	
			Total—(1)—Voted ...	**6,656**		**5,204**	
(2) Miscellaneous stipends outside the province. (Voted)			New stipends	1,000 (New stipends and Miscellaneous stipends)		900	
			Miscellaneous stipends			150	
			Total—(2)—Voted ...	**1,000**		**1,050**	
			Total—Other Scholarships and Stipends Voted	**7,656**	**5,404**	**6,254**	

43—INDUSTRIES—Industrial Education.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. *(Charged items in italics.)* (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	
Contributions to other provinces. (Voted.)			Bengal Tanning institute	1,000	651 (combined)	651 (combined)	
			Victoria Jubilee Technical Institute, Bombay	400			
			Contribution to the Government of Bihar for—				
			Evening mining classes	1,060	770	1,0?8	
			Cottage Industries Institute ...	6,875	4,074 (combined)	5,823	
			Bhagalpur Silk Institute	...			
			Bihar College of Engineering ...	14,335	8,155	11,648	
			Services of the Inspector of Technical Schools.	1,070	1,169	1,070	
			Total—Contributions to other Provinces Voted.	**24,740**	**14,819**	**20,290**	
Industrial Development—							
Industrial Adviser.		1	Industrial Adviser	6,200	5,900	5,900	
Pay of Officers (Voted.)			**Total—Pay of Officer**—Voted ...	**6,200**	**5,900**	**5,900**	
Pay of Establishment (Voted.)	1	1	Servant	120	120	120	
			Temporary establishment				
			Total—Pay of Establisment—Voted ...	**120**	**120**	**120**	
Allowances (Voted.)			Travelling allowance	800	700	500	
			Other allowances				
			Total—Allowances—Voted ...	**800**	**700**	**500**	
Contingencies (Voted.)			Miscellaneous contingencies	150	140	150	
			Total—Contingencies—Voted ...	**150**	**140**	**150**	
			Total—1—Industrial Adviser—Voted ...	**7,270**	**6,860**	**6,670**	

43—INDUSTRIES—Industrial Education—*concld.*

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
(2) Sericulture ...		2	Mistries	700			
Pay of Establishment. (Voted)			**Total—Pay of establishment** ...	**700**			
Allowances (Voted.)			Travelling allowance	350	250	250	
			Fixed Travelling allowance	140			
			Total—Allowances—Voted ...	**490**	**250**	**250**	
Contingencies (Voted.)			Contingencies	66			
			Total—Contingencies—Voted ...	**66**			
			Total—2—Sericulture—Voted ...	**1,256**	**250**	**250**	
(3) Weaving Demonstration.			Establishment	12,650		8,130	
Pay of Establishment. (Voted.)			*Deduct*—Probable savings	—590		—600	
			Total—Pay of Establishment—Voted ...	**12,060**	**7,420**	**7,530**	
Allowances (Voted)			Travelling allowance	1,750		1,640	
			Fixed Travelling allowance	1,162			
			Total—Allowances—Voted ...	**2,912**	**1,600**	**1,640**	
Contingencies (Voted.)			Contingencies	1,194		200	
			Total—Contingencies—Voted ...	**1,194**	**150**	**200**	
			Total—3—Weaving Demonstration—Voted	**16,166**	**9,710**	**9,370**	

43—INDUSTRIES—Industrial Development.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Demonstration and Experimental Factories—			Pay of establishment	4,525			
Marketing Organization Scheme.			**Total—Pay of Establishment** ...	**4,525**			
Pay of Establishment. (Voted.)			Travelling allowance	400			
Allowances (Voted)			Other allowances				
			Total—Allowances—Voted ...	**400**			
Contingencies (Voted.)			Contingencies	7,800			
			Contribution to Bihar for joint marketing organization.	1,400			
Grants and subsidies.			Grants to six branch depots	900			
			Grants to Co-operatives Department ...	5,600			
			Total—Grants and Subsidies ...	**7,900**			
			Total Voted ...	**20,625**	**3,301**		
Dyeing Demonstration.	2	4	Establishment	1,140	720	720	
Pay of Establishment (Voted.)			**Total—Pay of Establishment**—Voted ...	**1,140**	**720**	**720**	
Allowances (Voted			Travelling allowance	140	140	140	
			Fixed travelling allowance	70			
			Other allowances				
Contingencies (Voted.)			**Total—Allowances**—Voted ...	**210**	**140**	**140**	
			Total—Contingencies—Voted ...	**80**	**50**	**50**	
			TOTAL—7— DYEING DEMONSTRATION.—Voted.	**1,430**	**910**	**910**	
Fisheries—			Establishment				
Fish Curing Yards.							
Pay of Establishment (Voted.)	3	4	Petty yard officers 3(19)	910	910		
	4	4	Peons (12—17)	780	780		
			Leave allowance	100	50		
			Total—Pay of Establishment—Voted...	**1,790**	**1,740**	**1,300**	

43—INDUSTRIES—Fisheries—contd.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances ... (Voted.)			Travelling allowance	80	60		
			Other allowances				
			Total—Allowances—Voted ...	**80**	**60**		
Contingencies ... (Voted.)			Clothing and equipment ... ... } Apparatus and materials ... ... }	100	100		
			Purchase of salt for fish curing purposes ...	500	400		
			Freight charges for conveyance of salt ...	350	300		
			Petty custruction and repairs	480	100		
			Miscellaneous contingencies	100	100		
			Total—Contingencies—Voted ...	**1,530**	**1,000**	**1,000**	
			TOTAL—FISH CURING YARDS Voted.	**3,400**	**2,800**	**2,300**	
Other Establishments (Voted.)			Pay of establishment	4,396	1,740	1,735	
Allowances (Voted.)			Travelling allowance	1,200	300	300	
			Other allowances	...			
			Total—Allowances—Voted ...	**1 200**	**300**	**300**	
Contingencies (Voted)			Miscellaneous contingencies	1,850 }	600	600	
			Fry distribution	500 }			
			Total—Contingencies—Voted ...	**2 350**	**600**	**600**	
			Total—Other Establishments-Voted ...	**7,946**	**2,640**	**2,635**	
			TOTAL—FISHERIES—Voted ...	**11,346**	**5,440**	**4,935**	

DEMAND No. 20.

MAJORHEAD—47—MISCELLANEOUS DEPARTMENTS.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 10,931.
Charged ... ... Rs. 29,956.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION.				
Inspector of Factories—				
Allowances ... ... Voted ...			100	
Contribution to the Government of Bihar for the cost of the Factories Inspection Department Voted.	4,150	4,150	3,934	
Total—Inspector of Factories—Voted ...	**4,150**	**4,150**	**4,034**	
INSPECTION AND TESTS.				
Inspector of Steam Boilers—				
Allowance ... ... Voted ...	...	...	200	
Total—Inspector of Steam Boilers—Voted ...	...	...	**200**	
Statistics—				
Gazetteers and Statistical Memoirs ... ... Voted ...	1,000	...	...	
Provincial Statistics—				
Registration of Births and Deaths ... ... Voted ...	564	274	400	
Cost of Vital Statistics	240	120	120	
Total—Statistics—Voted ...	**1,804**	**394**	**520**	
MISCELLANEOUS.				
Examinations—				
(1) Government examinations by the Commissioner ... Voted ...	900	850	6,600	
(2) Departmental examinations ... ... Voted ...	252	252	317	
(3) Language examinations ... ... Voted ...	350	350	350	
(4) Local Bodies Accountants' examination ... ... Voted ...	...	...	107	
(5) Village officers' special tests ... ... Voted ...	210	340	200	
(6) Other examinations ... ... Voted ...	...	171		
Total—Examinations—Voted ...	**1,712**	**1,963**	**7,574**	
Inspection of Motor Vehicles	...	5,941	5,905	
Charges on account of Provincial Motor Vehiclesr Taxation Act Voted ...	...	18,675	23,500	
Administration of Indian Partnership Act, 1932—				
Other charges ... ... Voted ...	20			
Total—47—Miscellaneous Departments—Voted ...	(a) **7,686**	**31,123**	**41,733**	

(a) This amount plus the Rs. 3,245 for "Charges on account of Motor Vehicles Taxation Act" represents the amount of this demand.

47—MISCELLANEOUS DEPARTMENTS—Examinations.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Examinations—							
Government examinations by the Commissioner.			Travelling allowances	...	...	1,100	
			Total—Voted ...	...	...	1,100	
Remuneration to examiners, superintendents and clerks (Voted.)							
			Government servants	...	...	1,300	
			Non-Government servants	...	...	3,000	
			Total—Voted ...			4,300	
			Other charges—				
			Compensation to the Andhra University	...	...	900	
			Examinations and office contingencies ...	...	...	300	
			Local costs	900	850		
			Total—Voted ...	900	850	1,200	
			Total—Government Examinations by the Commissioner Voted.	900	850	6,600	
Departmental examinations (Voted.)			Remuneration to invigilator and a clerk at the Cuttack centre.	...	...	100	
			Temporary establishment	...	...		
			Contingencies	...	...	25	
			Contribution to Bihar for the Central Examination Committee.	252	252	192	
			Total—Voted ...	252	252	317	
Language examinations (Voted.			Contribution to the Government of India, Army Department.	200	200	200	
			Other charges	150	150	150	
			Total—Voted ...	350	350	350	
			Local bodies Accountants' Examination ...	...	...	107	
			Village officers' special tests	210	340	200	
			Honoraria to examiners				
			Other examinations	...	171	...	
			TOTAL—EXAMINATIONS—Voted ...	1,712	1,963	7,574	

DEMAND No. 21.

MAJOR HEAD—50—CIVIL WORKS.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 16,50,163.

Charged ... Rs 30,000.

SUMMARY BY MINOR HEADS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS	Voted ...	4,75,553	2,33,207	5,79,600	
	Charged ...	*5,000*			
REPAIRS	Voted ...	9,30,780	8,70,669	9,11,182	
	Charged ...	*25,000*			
GRANTS-IN-AID	Voted ...	2,48,330	1,20,990	1,80,604	
SUSPENSE	Voted ...	2,500	3,000	3,000	
LUMP ADDITION FOR REGRANT OF LAPSES ...	Voted ...	5,000	...	...	
LUMP DEDUCTION FOR PROBABLE SAVINGS ...	...	−12,000			
TOTAL—50—CIVIL WORKS	Voted ...	(a) **16,50,163**	**12,27,866**	**16,74,386**	
	Charged ...	(b) *30,000*			
TOTAL—CIVIL WORKS (Carried over)	...	**16,80,163**	**12,27,866**	**16,74,386**	

(a) The figure represents the amount of this demand.

(b) Represents charges of the Government House not included in the demand.

DEMAND No. 22
MAJOR HEAD—50—CIVIL WORKS..
Expenditure in connection with capital construction.
Estimate of the total grant required in 1937-38

Voted ... ... Rs. 1,21,743.
Charged ... ... Rs..............

SUMMARY BY MINOR HEADS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward	...	16,80,163	12,27,866	16,74,386	
EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.	Voted ...	1,21,743	...	...	
TOTAL—EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.	Voted ...	(a) **1,21,743**			
	Charged ...				
TOTAL—CIVIL WORKS INCLUDING EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.		**18,01,906**	**12,27,866**	**16,74,386**	
Carried over	...				

DEMEND No. 23.

MAJOR HEAD—50—CIVIL WORKS.

Public Works Common establishment and tools and plant.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 6,40,700.

Charged ... ... Rs. 1,87,014.

SUMMARY BY MINOR HEADS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...		18,01,906	12,27,866	16,74,386	
ESTABLISHMENT	Voted ...	6,09,562	7,57,089	7,58,112	
	Charged ...	*1,74,734*			
TOOLS AND PLANT	Voted ...	37,315	51,338	45,945	
DEDUCT—AMOUNT CHARGED TO OTHER DEPARTMENTS	Voted	—6,177	—5,964		
CHARGES IN ENGLAND—					
High Commissioner—					
Sterling oversers pay	*Charged* ...	*12,280*	*12,600*	*9,120*	
TOTAL—CHARGES IN ENGLAND ...		**12,280**	**12,600**	**9,120**	
Loss or gain by exchange					
TOTAL—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.	Voted ...	(a) **6,40,700**	**8,15,063**	**8,13,177**	
	Charged ...	*1,87,014*			
DEDUCT—PRO-RATA SHARE DEBITABLE TO—					
(*i*) XVII—IRRIGATION ...	Voted ...	—2,21,851			
	Charged ...	*—60,043*	*—2,65,828*		
(*ii*) 18—IRRIGATION	Voted ...	—75,517			
	Charged ...	*—20,438*	*—1,34,316*		
(*iii*) 39—PUBLIC HEALTH	Voted ...	—465	—654		
	Charged ...				
TOTAL—PRO-RATA SHARE ...	Voted ...	**—2,97,833**			
	Charged ...	*—80,481*	*—4,00,798*		
TOTAL—CIVIL WORKS ESTABLISHMENT	Voted ...	**3,42,867**	**4,14,265**	**8,13,177**	
	Charged ...	*1,06,533*			
GRAND TOTAL ...		(b) **22,51,306**	**16,42,131**	**24,87,563**	

(*a*) This figure represents the amount of this demand.

(*b*) This figure is the total figure in the general abstract.

DEMAND No. 24

MAJOR HEAD—54—Famine Relief.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 20,000

Charged ... ... Rs. ....

SUMMARY BY MAJOR HEADS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
A.—FAMINE RELIEF				
SALARIES AND ESTABLISHMENT—				
ESTABLISHMENT				
GRATUITOUS RELIEF ... ... Voted ...	20,000	465	20,000	
Total—A—Famine Relief—Voted ...	**20,000**	**465**	**20,000**	
B.—TRANSFERS TO FAMINE RELIEF FUND ... ...*Charged* ...	...	1,24,535	1,05,000	
TOTAL—54—Famine Relief Voted ...	**20,000**	**1,25,000**	**1,25,000**	

DEMAND No. 25.

MAJOR HEAD—55—Pensions.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 2,96,573

Charged ... ... Rs. 8,05,451

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
SUPERANNUATION ALLOWANCES AND PENSIONS	Voted ...	2,23,103	10,00,737	10,43,075	
	Charged ...	*8,05,451*			
Total—55—Superannuation Allowances and Pensions	Voted ...	**2,23,103**	**10,00,737**	**10,43,075**	
	Charged	*8,05,451*			
CHARGES IN ENGLAND		...			
Total	Voted ...	**2,23,103**	**10,00,737**	**10,43,075**	
	Charged ...	*8,05,451*			
55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.		73,500	73,500	73,250	
Total	Voted ...	**73,500**	**73,500**	**73,250**	
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS	...			—22,220	
Total	...			**—22,220**	
85—PAYMENTS TO RETRENCHED PERSONNEL	... Voted ...	—30	150	—929	
GRAND TOTAL ...	Voted ...	**2,96,573**		**10,93,176**	
	Charged	*8,05,451*	*10,74,387*		

55—SUPERANNUATION ALLOWANCES AND PENSIONS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1987-88.	Revised Estimate, 1986-87.	Budget Estimate, 1986-87.	Accounts, 1985-86.
		Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances—					
Payments to pensioners—					
Pensions initially and finally debitable to Orissa ...	Voted ...	1,60,000	1,25,000	5,27,300	
	Charged ...				
Pensions adjustable between Orissa and Bihar ...	Voted ...		3,65,000		
	Charged ...	*3,54,000*			
Add—Share of divisible pensions debited to Orissa ...	Voted ...		3,67,700		
	Charged ...	*3,34,700*			
Payments to other Governments—					
For Orissa pensions paid in other provinces ...	Voted ...	6,000	2,000	1,000	
	Charged ...	..			
For contribution in respect of officers in joint cadre or borrowed temporarily.	Voted ...	75,000	1,30,000	4,79,510	
	Charged ...	*1,25,000*			
Total—Superannuation and Retired Allowances	Voted ...	**2,41,000**	**9,89,700**	**10,07,810**	
	Charged ...	*8,13,700*			
Cmopassionate allowan ces—					
Allowances initially and finally debited to Orissa		3,480	3,400		
Allowances adjustable between Bihar and Orissa		504	504		
Add—Share of divisible allowances debited to Orissa		830	830		
Total – Compassionate Allowances	Voted ...	**4,814**	**4,734**	**1,830**	
Equated payments of commuted value of pensions (charged to capital) ...				**26,532**	
Gratuities—					
Write back of payments to retrenched personnel charged to capital ...				879	
Payments from compassionate fund		3,500	3,500	3,500	
Passage gratuities					
Other gratuities		1,500	1,875	1,600	
Total—Gratuities	Voted ...	**5,000**	**5,375**	**5,979**	
Pensions for distinguished and meritorious services				228	
Pensions initially and finally debitable to Orissa					
Pensions adjustable between Orissa and Bihar					
Add—Share of divisible pensions debited to Orissa ...	Voted ...	228	228		
	Charged ...				
Total ...		**228**	**228**	**228**	
Charitable Allowances		**1,800**			
Donations to provident fund		741	700	277	
Deduct—Actual of pensions recovered from other Governments ...				−1,631	
Total ...	Voted ...	**741**	**700**	**−1,354**	
	Charged ...				
Deduct—Pensionary charges debitable to irrigation ...	Voted ...	**30,480**			
	Charged ...	*8,249*			
Total—55—Superannuation Allowances and Pensions	Voted ...	**2,23,103**	**10,00,737**	**10,43,075** (a)	
	Charged ...	*8,05,451*			

(a) The correct figure should be 10,41,025.

DEMAND No. 26.
MAJOR HEAD—56—STATIONERY AND PRINTING.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 3,09,655

Charged ... ... Rs..........

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
I—STATIONERY.				
A—Stationery Offices and Stores—				
Stationery Offices—				
Establishment ... ... Voted ...	1,932	1,750	1,920	
Allowances ... ... Voted ...	...	300		
Contingencies ... ... Voted ...	2,072	600	600	
Total—Stationery Offices—Voted ...	**4,004**	**2,650**	**2,520**	
B—Purchase of stationery stores ... ... Voted ...	**53,610**	**42,155**	**56,605**	
C—Stationery supplied by other Governments ... ... Voted ...	...	...	...	
D—Discount on plain paper used with stamps ... ... Voted ...	**1,310**	**1,375**	**1,600**	
E—Purchase of plain paper used with stamps—				
Direct purchase ... ... Voted ...	8,854			
Payments to other Governments for the supply of plain paper Voted	1,086	5,810	8,300	
Total—E Voted ...	**9,940**	**5,810**	**8,300**	
F—Stores ... ... Voted ...	**8,920**	...	...	
TOTAL—I—STATIONERY—Voted ...	**77,784**	**51,990**	**69,025**	
II.—PRINTING.				
GOVERNMENT PRESSES.				
A—Orissa Secretariat Press—				
(a)—Press Proper—				
Pay of establishment ... ... Voted ...	9,969	6,090	1,044	
Branch Supervision ... ... Voted ...	4,001	1,280	1,260	
Operatives ... ... Voted ...	36,835	14,766	15,300	
Auxiliaries ... ... Voted ...	1,168	580	1,044	
Reading Branch ... ... Voted ...	5,284	1,590	4,320	
Standing Formes ... ... Voted ...	275			
Allowances ... ... Voted ...	1,500	1,500	1,500	
Contingencies ... ... Voted ...	19,224	20,350	62,500	
Addition to plant and furniture ... ... Voted ...	21,500	29,044		
Stores ... ... Voted ...	16,371	7,000	6,000	
Total—(a)—Press Proper—Voted ...	**1,16,127**	**82,150**	**92,968**	

56—STATIONERY AND PRINTING.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
(b)—Mechanical Branch—				
Establishment				
Allowances				
Contingencies				
Total—(b) Voted ...	...			
(c)—Publishing Branch—				
Establishment	1,602			
Allowances				
Contingencies				
Total—(c)—Voted ...	1,602			
Total—A—Voted ...	1,17,729	82,150	92,968	
B—District Collectorate Press, Chatrapur ... Voted ...	2,930	2,900	2,900	
C—Printing at Private Presses ... ... Voted ...	...	400	4,000	
D—Cost of printing work done by other Governments—				
(a) Payment to the Governments of Bihar and Madras for supply of forms.	97,197	52,875	70,900	
(b) Overprinting of legal practitioners certificate and cattle pound Kubuliyat stamps at Government Press, Gulzarbagh.	15	15	15	
(c) Printing work done at Central Press for Provincial Government ...	...			
(d) Printing work done by other government	...	4,184		
Total—D—Voted ...	97,212	57,074	70,915	
Total—II—Printing—Voted ...	2,17,871	4,42,524	1,70,783	
TOTAL—56—STATIONERY AND PRINTING ...	2,95,655	1,94,514	2,39,808	
Charges in England—				
High Commissioner—				
Stores for India ... ... Voted	14,000			
Total—Charges in England—Voted ...	14,000			
Loss or gain by Exchange				
TOTAL—56—STATIONARY AND PRINTING { Voted ... / *Charged*...	3,09,655	1,94,514	2,39,808	

56—STATIONERY AND PRINTING.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
I—Stationery—				Rs.	Rs.	Rs.	Rs.
A—Stationery Offices and Stores.							
Stationery Offices							
Pay of Establishment. (Voted)			Clerks	1,440		1,560	
			Packers	360		360	
			Servants				
			Reorganization Scheme	132			
			Total—Pay of Establishment—Voted ...	**1,932**	**1,750**	**1,920**	
Allowances ... (Voted)			Allowances	...	**300**		
Contingencies ... (Voted)			Contingencies	**2,072**	**600**	**600**	
			Total—Stationery Office.—Voted ...	**4,004**	**2,650**	**2,520**	
B—Purchase of Stationery Stores. (Voted)			Purchase of stationery	47,760		54,150	
			Purchase of chubb's locks	...			
			Freight on stationery	5,000			
			Customs duty on imported stores ...	850			
			Supply of stationery store to transferred departments.			2,500	
			Total—Stationery Stores—Voted ...	**53,610**	**42,155**	**56,605**	
E—Purchase of plain paper used with stamps.			Cost of plain paper	7,700			
(a) Direct purchase. (Voted)			Freight on plain paper	1,000			
			Commission	154			
			Total—Direct Purchase—Voted ...	**8,854**			
(b) Payments to other Governments for the supply of plain paper.			Cost of plain paper			8,300	
			Freight on plain paper				
			Other charges				
			Total—Payments to other, etc.—Voted	**1,086**	**5,810**	**8,300**	
			Total—Purchase of plain paper, etc. ...	**9,940**	**5,810**	**8,300**	

56—STATIONERY AND PRINTING.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Chargeditems in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
II—Printing—Government Presses.				Rs.	Rs.	Rs.	Rs.
A—Orissa Secretariat Press. (*a*) Press proper Pay of establishment. (Voted)	1	1	Press Officer	4,550			
	2	2	Clerks	1,080		720	
			Time-keeper				
			Computors	688			
			Stationery and store-keeper				
			Assistant store-keeper	200			
			Paper issuer				
			Servants	456		324	
			Leave salaries	100			
			Temporary Establishment	50			
			Reorganization scheme	2,750			
			Total—Pay of Establishment Voted ...	**9,969**	**6,090**	**1,044**	
Branch Supervision. Voted		1	Section-holder	824		1,260	
		1	Assistant section-holder	592			
			Time-work checker				
			Type store-keeper and assistant in charge of distribution.				
			Reorganization scheme	2,585			
			Deduct—Probable savings				
			Total—Branch Supervision ...	**4,001**	**1,280**	**1,260**	
Operatives—(Voted Composing Branch Hand Composition	20	20	Compositors	11,460		12,000	
	3	3	Distributors	430		720	
	1	1	Impositors	240		600	
			Temporary	8,520			
			Reorganization scheme	10,425			
			Total ...	**31,075**	**12,000**	**13,320**	
Press and Machine	2	4	Pressmen	1,140		1,344	
			Machinemen				
	2	4	Inkmen	576			
	2	3	Fly-boys	360			
			Temporary	1,128			
			Total ...	**3,204**	**1,772**	**1,344**	

56—STATIONERY AND PRINTING.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
II—Printing—Government Presses—A—Orissa Secretariat Press—*contd.*							
Bindery ...	3	4	Binders	816		636	
			Temporary	540			
			Leave salary	100			
			Reorganization scheme	1,100			
			Deduct—Probable savings				
			Total ...	**2,556**	**994**	**636**	
			Total—Operatives—Voted ...	**36,835**	**14,766**	**15,300**	
Auxiliaries ... (Voted)	2	1	Type supplier	180		360	
			Temporary				
	1	1	Galley proof pressmen	220		684	
			Forme proof-pullers				
	3	2	Forme carriers	240			
			Reorganization scheme	528			
			Total—Auxiliaries—Voted ...	**1,168**	**530**	**1,044**	
Reading Branch (Voted)	2	1	Readers	540		4,320	
			Revisers				
	2	2	Copy-holders	804			
			Temporary	1,080			
			Reorganization scheme	2,860			
			Deduct—probable savings				
			Total—Reading Branch—Voted ...	**5,284**	**1,590**	**4,320**	
Standing formes... (Voted)			Standing formes-keeper	275			
			Leave salary				
			Total—Standing Formes Voted ...	275			
Allowances ... (Voted)			Travelling allowance	500		1,500	
			Grain compensation allowance ...				
			Overtime and compensatory allowance ...	1,000			
			Total—Allowances Voted ...	**1,500**	**1,500**	**1,500**	

56—STATIONERY AND PRINTING.

Sub-heads. (1)	Strength. 1936-37. (2)	Strength. 1937-38. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1937-38. (5)	Revised Estimate, 1936-37. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1935-36. (8)
				Rs.	Rs.	Rs.	Rs.
II—Printing—Government Presses—A—Orissa Secretariat Press—*contd.*							
Contingencies (Vctd.)			Customs duty on imported stores ...	1,780			
			Rents, rates and taxes	2,000		1,000	
			Contract for outside printing ...	5,000		56,500	
			Telephone charges	204			
			Liveries to peons	120			
			Repairs to plant and furniture... ...	120			
			Miscellaneous contingencies	10,000		5,000	
			Total—Contingencies Voted...	**19,224**	**20,350**	**62,500**	
Additions to plant and furniture (Voted.)			Purchase of plants and furniture in India...	21,000			
			Frieght on plant and furniture... ...	500			
			Payments to other Governments for supply of press materials.				
			Total—Additions to Plant and Furniture Voted ...	**21,500**	**29,044**		
Stores (Voted) ...			Purchase of raw materials in India ...	1,500		1,000	
			Frieght on raw materials	200			
			Country paper and binding materials ...	14,171		5.000	
			Frieght on paper and binding materials ...	500			
			Payments to other Governments for the supply of press materials.				
			Total—Stores Voted ...	**16,371**	**7,000**	**6,000**	
			Total—(*a*)—Press proper Voted ...	**1,16,127**	**82,150**	**92,968**	
(*b*) Mechanical Branch Establishment.			Mechanic				
			Total—Establishment Voted ...	—			
Allowances (Voted.)			Overtime				
			Grain compensation and other allowances...				
			Total—Allowances Voted ...	—			

56—STATIONERY AND PRINTING.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
II—Printing—Government Presses. A—Orissa Secretariat Press—*concld.*							
Contingencies (Voted.)			Electric charges				
			Purchase of raw materials				
			Total—Contingencies Voted ...				
			Total—(b)—Mechanical Branch Voted ...				
C—Publishing Branch.							
Pay of Establishment (Voted.)			Clerks	1,602			
			Servants				
			Temporary				
			Leave salary				
			Total—Pay of Establishment Vated ...	**1,602**			
Allowances (Voted)			Travelling allowance				
			Grain compensation allowance				
			Other allowances				
			Total—Allowances Vated ...				
Contingencies (Voted.)			Contingencies Voted				
			Total—C Voted ...				
			Total—A—Secretariat Press Voted ...	**1,17,729**	**82,150**	**92,968**	
B—Collectorate Press, Chatrapur (Voted.)	1	1	Foreman	560		2,600	
Pay of Establishment.	4	4	Compositors	1,180			
	2	2	Apprentices	330			
	2	2	Pressmen	360			
			Leave salary	200			
			Total—Pay of Establishment Voted...	**2,630**	**2,600**	**2,600**	
Allowances ...			Allowances				
Contingencies ...			Contingencies	300	300	300	
			Total—B—Collectorate Press, Chatrapur Voted ...	**2,930**	**2,900**	**2,900**	

DEMAND No 27.

MAJOR HEAD—57—MISCELLANEOUS.

Estimate of the total grant required in 1937-38

Voted ... ... **Rs. 81,880**

Charged ... ... **Rs............**

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Allowances, Rewards, etc.—				
Allowances to civil servants out of employ				
Annual stipends to holders of literary titles				
Travelling allowances to officials and non-officials attending darbars Voted	150	150	150	
Allowances to terrorist and other State prisoners				
Total—Allowances, Rewards, etc.—Voted ...	**150**	**150**	**150**	
Books and Periodicals—				
Cost of Books and Periodicals—				
Indian law reports and legislative publications	3,000		5,400	
Other publications	2,900			
Total—Cost of Books and Periodicals—Voted ...	**5,900**	**5,400**	**5,400**	
Donations for charitable purposes ... ... Voted...	**850**	**300**	**181**	
Charges on account of European Vagrants—				
Charges on account of European vagrants ... ... Voted...	115	115	110	
Charges on account of other vagrants ... ... Voted...				
Total—Charges on account of European Vagrants—Voted ...	**115**	**115**	**110**	
Miscellaneous—				
Special Commissions of Enquiry				
Publicity Board				
Pilgrimage beyond India				
Rewards for the destruction of wild animals	2,790	2,800	2,680	
Total—Miscellaneous—Voted ...	**2,790**	**2,800**	**2,680**	

57—MISCELLANEOUS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
PETTY ESTABLISHMENT—				
A.—Circuit Houses—				
Pay of establishment ... ... Voted...	300	300	300	
Allowances				
Contingencies ... ... Voted...	7,053	6,625	4,444	
Total—A—Voted...	7,353	6,925	4,744	
B.—Secretariat Buildings Establishment—				
Pay of establishment ... ... Voted...	770	687	478	
Allowances				
Contingencies ... ... Voted...	1,324	1,172	1,366	
Total—B—Voted...	2,094	1,809	1,839	
Total—Petty Establishment—Voted...	9,447	8,734	6,583	
Irrecoverable temporary loans written off ... ... Voted...	6,700	200	6,800	
Contributions ... ... Voted...	44,580	45,029	47,599	
Miscellaneous compensations ... ... Voted...				
Miscellaneous charges for the treatment of patients at the Pasteur Institute Voted	408	358	323	
Miscellaneous darbar charges ... ... Voted...	3,250	20,360	10,078	
Miscellaneous and unforeseen charges ... ... Voted...	7,245	500	1,100	
Rents, rates and taxes ... ... Voted...				
Total—57—Miscellaneous—Voted...	(a) 81,430	83,941	81,004	

(a) This amount plus Rs. 400 for salt, and Rs. 50 for ports and pilotage represent the amount of this demand.

57—MISCELLANEOUS—Petty Establishment.

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A—Circuit Houses (Voted)	2	4	Chaukidars and servants	300	300	300	
			Total—Pay of Establishment Voted	**300**	**300**	**300**	
			Rents, rates and taxes	1,644	2,066	1.162	
			Purchase of furniture	1,000	...	700	
			Maintenance of furniture	370	1,825	200	
			Miscellaneous	4,039	2,734	2,382	
			Total—Contingencies Voted	**7,053**	**6,625**	**4,444**	
			TOTAL—CIRCUIT HOUSES Voted	**7,353**	**6,925**	**4,744**	

Detailed Account no. 57—MISCELLANEOUS—Petty Establishments.—B

Sub-heads.	Strength. 1936-37.	Strength. 1937-38.	Details	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
B—Secretariat Buildings Establishment.	2	2	Caretakers	600	540	330	
	1	1	Chaukidar	120	97	143	
			Leave salary	50			
			Total—Pay of Establishment Voted	**770**	**637**	**473**	
			Allowances				
			Contingencies	1,324	1,172	1,366	
			TOTAL—SECRETARIAT BUILDINGS ESTABLISHMENT.—Voted	**2,094**	**1,809**	**1,839**	

57—MISCELLANEOUS—Contributions.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Grants to local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed—				
(*a*) Port Fund	17.000	17,307	19,337	
(*b*) Other local bodies	12.000	12,000	12,000	
Miscellaneous contributions—				
Guaranteed Post and Telegraph offices	8,260	8,260	8,800	
Foreign state telegrams	20	20	20	
Grants to Sambalpur Municipality and District Council for management of Nazul lands.	4,300	4,442	4,442	
Grants to Cuttack Municipality for cantonment area	3,000	3,000	3,000	
Other contributions				
Total—Contributions—Voted...	**44,580**	**45,029**	**47,599**	

83—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

———		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
Payments in India—					
Initially and finally debitable to Orissa... ...	Voted ...				
	Charged ...	*23,500*	*23,500*		
Adjustable between Bihar and Orissa sanctioned after 1st April 1936.	Voted ...				
	Charged ...	*20,000*	*30,000*		
ADD—Share of commuted value of pensions debited to Orissa.	Voted ...	20,000	20,000		
	Charged ...				
Deduct—Amount transferred to 55—A—Commuted value of pensions financed from ordinary revenues.	Voted ...				
	Charged ...	*—73,500*	*—73,500*		
Total—83—Payments of commuted value of pensions	...			**—22,220**	

85—PAYMENTS TO RETRENCHED PERSONNEL.

Civil (non-commercial)—					
Payments of gratuities to retrenched personnel ...	Voted ...		150		
	Charged ...				
Total—Civil Department	...		**150**		
Deduct—Repayments out of revenue...	...	—30		—929	
Total—85—Payments to Retrenched Personnel	...	**—30**	**150**	**—929**	

CAPITAL HEADS.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
N. A.—II—Floating Debt.				
	Rs.	Rs.	Rs.	Rs.
Floating Debt				
O—UNFUNDED DEBT--State Provident Fund. Charged ... Rs. 1,70,000				
General Provident Fund	*1,68,000*			
Contributory Provident Fund	*2,000*			
Total *Charged* ...	*1,70,000*			
P—DEPOSITS AND ADVANCES—I—Deposits bearing interest—A—Reserve Funds—Orissa Famine Relief Fund. Charged ... Rs. 3,44,514.				
A—Famine Relief Fund—				
Transfers fo the Revenue Account				
Advances to Provincial Loan Account for loans to cultivators, etc. ...			*1,24,131*	
Payment of advance interest on securities purchased	*2,354*	*6,713*		
Advances for financing commutation of pensions			*22,220*	
B—Investment Account—				
Purchase of securities	*3,42,160*	*6,25,322*		
TOTAL—P—DEPOSITS, ETC. I—Deposits bearing interest *Charged*	*3,44,514*	*6,32,035*	*1,46,351*	
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—B—Reserve Funds—General Police Fund. Charged ... Rs. 2,000				
General Police Fund ... ... *Charged* ...	*2,000*			
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—B—Reserve Funds—Transfers to Famine Relief Fund.				
Transfers to Famine Relief Fund				
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—C—Other Deposit Accounts. Charged ... Rs. 78,11,991				
a—Deposits of Local Funds—				
District Funds	*32,00,000*			
Municipal Funds	*6,40,000*			
Port and Marine Funds	*20,711*			
Education Funds	*3,00,000*			
Medical and Charitable Funds	*55,000*			
Public Works Funds	*3,000*			
Other Miscellaneous Funds	...			
Total—*a*—*Charged* ...	*42,18,711*			

P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—C—Other Deposit Accounts.

Minor-heads under which the grant will be accounted for.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
b—Departmental and Judicial Deposit—	Rs.	Rs.	Rs.	Rs.
Civil Deposits—				
Revenue Deposit	*7,15,000*			
Civil Court's Deposits	*4,50,000*			
Criminal Court's Deposits	*20,000*			
Personal Deposits	*15,20,000*			
Forest Deposits				
Trust Interest Funds	*16,000*			
Deposits for work done for public bodies or individuals	*7,000*			
Deposits of fees received by Government servants for work done for private bodies.	*3,000*			
Deposits on account of Police Funds	*20,000*			
Public Works Deposits	*2,40,000*			
Total—*b*—*Charged* ...	*29,91,000*			
c—Other Accounts—				
Subventions from Central Road Development Funds { *Ordinary* ...	...	...		
{ *Reserved* ...	*2,46,530*	*24,000*	*3,25,000*	
Deposit Account of grants from the Central Government for Economic Development and improvement of rural areas,	*1,80,000*	*1,30,000*	*1,58,800*	
Deposit Account of grant made by the Imperial Council of Agricultural Research for Rice Research Scheme.	*18,600*		*18,500*	
Do. Do. Animal Husbandry	*6,250*			
Deposit Account of grant from the Central Government for the development of sericultural industry.				
Deposit Account of grants from the Central Government for the development of handloom industries.	*20,625*	*3,301*		
Deposit Account of grants from Sugar Excise Fund	*8,532*	*1,468*		
Deposit Account of grants for co-operative training and education ...	...			
Deposit Account of grant for the construction of the new capital building	*1,21,743*			
Total—c—Other Accounts *Charged* ...	*6,02.280*	*1,58,769*	*5,02,300*	
TOTAL—C—Other Deposit Accounts *Charged* ...	*78,11,991*	*1,58,769*	*5,02,300*	

DEMAND No. 28.

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Advances Repayable.

Estimate of the total grant required in 1937-38.

Voted ... ... **Rs. 99,000.**

Charged ... ... **Rs. 2,87,000.**

Civil Advances—				
Objection-book Advances ... ... Voted ...	75,000			
Police Grain Advances ... ... Voted ...	9,000			
Special Advances ... ... Voted ...	15,000			
Forest Advances ... ... *Charged* ...	*2,00,000*			
Revenue Advances—				
Revenue Survey Advances ... ... *Charged* ...	*20,000*			
Cost of Boundary Marks (pending completion of survey operations). *Charged*				
Permanent Advances—				
Permanent Advances, Civil ... ... *Charged* ...	*2,000*			
Account with the Reserve Bank ... ... *Charged* ...	*65,000*			
TOTAL—Advances Repayable ... { Voted ...	**99,000**			
{ *Charged* ...	*2,87,000*			

P—DEPOSITS AND ADVANCE—IV—Suspense.

Charged ... ... Rs. 40,40,350

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Suspense Account	*40,000*	*40,000*	*1,30,000*	
Savings Bank Investment Account				
Department and Similar accounts	*25,000*			
Cash balance investment account	*39,75,350*			
TOTAL—Suspense *Charged* ...	*40,40,350*	*40,000*	*1,30,000*	

DEMAND No. 29.

R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—

Loans to Municipalities, Port Funds, etc.

Estimate of the total grant required in 1937-38.

Voted ... ... Rs. 2,18,840.

Charged ... ... Rs.... ....

Loans to Municipalities				
Loans to District and Other Local Fund Committees				
Loans to Landholders and other Notabilities				
Loans to Mohsin Endowment fund for payment of scholarships ...	840	840	840	
Advances to Cultivators—				
Advances under the Land Improvements Act	11,000	1,20,000	1,50,800	
Advances under the Agriculturists' Loans Act	1,38,500			
Advances under the Co-operative Credit Societies Act	10,000			
Advances under Special Laws—				
Loans under the State aid to Industries Act	1,000			
Miscellaneous Loans and Advances				
Reserve at the disposal of Government	10,000			
Loans to Government Servants—				
House-building Advances...	25,000			
Advances for purchase of Motor-cars	20,000			
Advance for purchase of other conveyances	1,000			
Passage Advances...	1,000			
Other Advances	1,000			
TOTAL—Loans and Advances by Provincial Governments Voted...	**2,18,840**	**1,20,340**	**1,51,140**	

S—REMITTANCES—I—Remittances within India.

Charged .. ... Rs. 13,64,000.

Local Remittances and Adjustments—				
Public Works Remittances—				
Remittances into treasuries	*2,20,000*			
Public Works cheques	*10,04,000*			
Other remittances	*1,20,000*			
Transfers between Public Works officers	*20,000*			
TOTAL—Local Remittances and Adjustments *Charged* ...	*13,64,000*			

APPENDICES.

APPENDIX A.

Charges in England.

Heads.	Budget Estimate, 1937-38.			Revised Estimate, 1936-37.			Budget Estimate, 1936-37.			Accounts.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8—Provincial Excise—												
High Commissioner—												
Stores	360	...	360	200	...	200	200	...	200			
Total—8—Provincial Excise ...	360	...	360	200	...	200	200	...	200			
10—Forests—												
High Commissioner—												
Sterling Overseas pay ...	...	11,720	11,720	...	5,320	5,820	...	15,960	15,960			
Miscellaneous ...	160	...	160	160	...	160	160	...	160			
Total—10—Forests ...	160	11,720	12,880	160	5,320	5,480	160	15,960	16,120			
25—General Administration—												
High Commissioner of India—												
Salaries and Expenses of High Commissioner's Department.	...	1,080	1,080	...	960	960	...	...	...			
Other charges												
Leave salaries and Deputation pay	...	...	...	3,360	...	3,360	...	...	...			
Sterling Overseas pay ...	...	37,320	37,320	...	28,800	28,800	...	38,000	38,000			
Stores for India	...	...	...	...	1,440	1,440	...	...	...			
Exchange												
Total—25—General Administration...	...	...	38,400	...	...	34,560	...	...	38,000			
Carried over ...												

APPENDIX A—*contd.*

Charges in England—*contd.*

Heads.	Budget Estimate, 1937-38.			Revised Estimate, 1936-37.			Budget Estimate, 1936-37.			Account.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...												
27—Administration of Justice—												
High Commissioner—												
Sterling Overseas pay ...	...	4,800	4,800	...	1,000	1,000	...	4,800	4,800			
Secretary of State—												
Law Charges	1,200	...	1,200	400	...	400	...	...	...			
Total—27—Administration of Justice.	1,200	4,800	6,000	400	1,000	1,400	...	4,800	4,800			
29—Police—												
High Commissioner—												
Leave Salary	1,800	...	1,800	...	...	20,840	2,200	...	2,200			
Overseas pay	...	21,320	21,320	...	...		...	24,625	24,625			
Exchange												
Total—29—Police ...	1,800	21,320	23,120	...	...	20,840	2,200	24,625	26,825			
37—Education—												
High Commissioner—												
Leave Salaries	...	2,640	2,640	...	...	...	...	...	...			
Sterling Overseas pay ...	...	2,120	2,120	...	2,080	2,080	...	4,200	4,200			
Total—37—Education ...	...	4,760	4,760	...	2,080	2,080	...	4,200	4,200			
Carried over ...	...	...	...	...	...	...	...	...	...			

APPENDIX. A—*concld.*

Charges in England—*concld.*

Heads.	Budget Estimate, 1937-38.			Revised Estimate, 1936-37.			Budget Estimate, 1936-37.			Accounts.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...												
38—MEDICAL.												
High Commissioner—												
Overseas pay	...	8,800	8,800	...	4,160	4,160	...	8,320	8,320			
Stores	3,200	...	3,200	4,240	...	4,240	4,440	...	4,440			
Total—38—Medical ...	**3,200**	**8,800**	**12,000**	**4,240**	**4,160**	**8,400**	**4,440**	**8,320**	**12,760**			
50—CIVIL WORKS.												
High Commissioner—												
Overseas pay	...	12,280	12,280	...	12,600	12,600	...	9,120	9,120			
Loss or gain by exchange ...												
Total—50—Civil Works ...	...	**12,280**	**12,280**	...	**12,600**	**12,600**	...	**9,120**	**9,120**			
56—STATIONERY AND PRINTING.												
High Commissioner—												
Stores	14,000	...	14,000									
Loss or gain by exchange ...												
Total—56—Stationery and Printing	**14,000**	...	**14,000**									

APPENDIX B.

Account of the Famine Relief Fund.

Year.	Opening Balance.	RECEIPTS.									EXPENDITURE.								Closing Balance.
		Transfer from Revenue Account.	Interest receipts.	Recoveries of former expenditure.	Repayment of advances for financing			Gain or realization of securities.	Seale of securities.	Total receipts.	Transfer to Revenue Account.	Advances for Financing.			Payment of advance interest or securities purchased.	Loss on realization of securities.	Purchase of securities.	Total expenditure.	
					Loans to cultivators.	Commutation of pensions.	Other capital expenditure.					Loans to cultivators.	Commutation of pensions.	Other capital expenditure.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1936-37 ...	5,00	1,25	7	...	...	...	...	...	...	6,32	...	...	...	...	7	...	6,25	6,32	...
1937-38 ...	3,45	...	29	...	...	...	...	...	...	3,74	...	...	...	...	3	...	3,42	3,45	29

APPENDIX C.

Amount of receipts and expenditure out of the subvention from the Central Road Development Account.

Year.		Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
Revised, 1936-37 ...	Ordinary ...	1,29,000	70,000	...	1,99,000
	Reserve ...	...	24,000	24,000	...
Budget, 1937-38 ...	Ordinary ...	1,99,000	70,000	...	2,69,000
	Reserve ...	...	2,46,580	2,46,580	...

APPENDIX D.

Account of receipts and expenditure in Orissa out of the grants from the Imperial Council of Agricultural Research.

A.—Rice Research Scheme.

Year.	Opening balance.	Grant from the I. C. A. R.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1936-37	...	...	...	...
Budget, 1937-38	...	18,600	18,600	...

B.—Animal Husbandry Scheme.

Revised, 1936-37	...	...	...	...
Budget, 1937-38	...	10,000	6,250	3,750

APPENDIX E.

Account of receipts and expenditure out of the grants for economic development and improvement of rural areas.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1936-37	2,74,000	...	1,30,000	1,44,000
Budget, 1937-38	1,44,000	36,000	1,80,000	...

APPENDIX F.

Account of receipts and expenditure out of the grants for development of Handloom Industry.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1936-37	1,905	9,400	3,301	8,004
Budget, 1937-38	8,004	13,400	20,625	779

APPENDIX G.

Account of receipts and expenditure out of grants for the Sugar Excise Fund.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1936-37	...	10,000	1,468	8,532
Budget, 1937-38	8,532	...	8,532	...

APPENDIX H.

Account of receipts and expenditure of the grants for the construction of the new capital buildings.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1936-37...	...	...	...	...
Budget, 1937-38	...	24,00,000	1,21,743	22,78,257

APPENDIX I.

Account of receipts and expenditure out of the grants for Co-operative Training and Education.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1936-37				
Budget, 1937-38				

OGP (Finance) 40—300—26-8-1937.